

Modernized e-File (MeF) Test Package

Form 1120

(U.S. Corporation Income Tax Return)

Form 1120-S

(U.S. Income Tax Return for S Corporation)

Form 1120-F

(U.S. Income Tax Return of a Foreign Corporation)

Form 7004

(Application for 6-Month Extension of
Time to File Certain Business Income Tax,
Information, and Other Returns)

Tax Year 2007



Department of the Treasury
Internal Revenue Service
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ASSURANCE TESTING TAX YEAR 2007

Forms 1120, 1120-S, 1120-F and 7004

WHO MUST TEST?

All software developers are required to perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2008 (Tax Year 2007) filing season. Anyone who plans to transmit must perform a communications test and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the application process.

Refer to Publication 3112, IRS *e-file* Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>.

The ETIN assigned in the application process must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. The transmitter may also request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter has not revised their IRS *e-file* application to indicate they will be transmitting through MeF Internet XML transmission method and checked and MeF form type (990, 1065, 1120, etc.), their ETIN will not be valid and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the message will be rejected.

For Large Taxpayers: Refer to the LMSB website below for additional information.
(<http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>)

The A2A transmitter(s) must also enroll the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not enrolled, the transmitter cannot transmit through A2A.

Note: IRS is requiring all authorized e-file providers to submit key information about their Web sites to the IRS by September 10, 2007. In the future, providers must submit new URLs to the IRS before the website is accessible on the internet. Failure to comply with these IRS e-file rules may result in suspension or expulsion from the IRS e-file program. More information can be found at irs.gov: [Registration of Websites and URLs Frequently Asked Questions](#).

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

1. Transmitters use the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. IRS can receive and process the electronic returns;
4. Filers understand and are familiar with the mechanics of electronic filing.
5. Transmitters can retrieve responses from MeF – responses include acknowledgement files, state returns, state status records, etc.

WHAT IS TESTED?

The test package for the 2007 Assurance Testing System (ATS) consists of ten (10) return scenarios for Forms 1120/1120S, two (2) test scenarios for Form 1120-F, and six (6) for Form 7004. Software Developers (SWD), who support clients that may file the Form 1120L and 1120PC returns as subsidiaries, need to develop their own test scenarios containing these forms and submit them for testing. The e-Help Desk will also verify these scenarios.

The test returns include a limited number of forms and schedules that may be attached to corporate returns. Every conceivable condition cannot be represented in the Test; therefore, once Software Developers pass the tests, they may want to test any additional conditions they feel are appropriate to their client base as long as you use the predefined EINs, Name Controls, Tax Period and Form types as outlined in Exhibit 3.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. IRS processing is a two step process – schema validation (through a parser) and business rule validation.

Also included are six (6) test scenarios for the Form 7004, Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns that need to be completed and submitted for approval by vendors who are supporting Forms 7004. Exhibit 3, Table 2 includes additional EINs to accommodate all other form types listed on the 7004 for which an extension can be filed. You may use these EINs for testing if you want other form types.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only—the IRS is not endorsing any product). You may choose any third party parser toolkit or use your own.

- W3C XML Home Page: <http://www.w3.org/XML/>
- W3C XML Schema Home Page: <http://www.w3.org/XML/Schema>
- XML Spy: XML Editor from Altova: XMLSpy - Apache Xerces parser toolkit: <http://xml.apache.org/>
- Microsoft Core XML Services: Download details: MSXML 4.0 Service Pack 2 (Microsoft XML Core Services) <http://msdn2.microsoft.com/en-us/xml/Bb190622.aspx>

FORMATTING THE ENTITIES

The business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario

Help For All, Inc.

31 Any Street

Anytown, MD 20901

XML Format

Help For All Inc (BusinessNameLine1Type)
31 Any St (StreetAddressType)
Anytown (CityType)
MD (StateType)
20901 (ZipCodeType)

POPULATING DATA IN THE TEST CASES

We are not providing the forms in the tests in PDF format for the 1120, 1120-S or 7004, but will for the Form 1120-F. Fields where we are indicating no entry are shaded. Do not enter zeroes in the fields where there is no entries unless the form or instructions specifically instruct one to do so.

WHEN TO TEST

When the SWD is ready to test call the e-Help Desk at **1-866-255-0654**. They will assist in all preparations necessary to begin testing that includes assigning a Software ID to use when submitting the returns. Note: Vendors need a new softwareID for each tax year and each tax package they support.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. As SWD's you must advise the e-Help Desk at **1-866-255-0654** of all limitations to your Software package at the time of first contact, before testing begins. If you test with limitations and then decide to support some forms that were not in the initial testing, you must call the e-Help Desk to update your application and test with those forms before moving them into production. You must test the complete form with no field limitations except for the number of occurrences.

FEDERAL/STATE TESTING FOR FORMS 1120/1120S

For Tax Year 2007 there will not be a separate State ATS. Full ATS for both transmitters and states will be available on November 5, 2007. Transmitters should test federal scenarios before testing with the states. Contact each state for specifics on the scenarios to use for State returns. Federal and State returns may be transmitted through Application to Application, (A2A) or Internet Filing Application (IFA). States must retrieve State returns through A2A.

ELECTRONIC SIGNATURES

Please refer to Publication 4164, Modernized e-file (MeF) Guide for Software Developers and Transmitters, for the current guidelines for electronic signatures.

• Practitioner PIN

The Practitioner PIN option can only be used if the taxpayer uses an ERO. It cannot be used if a taxpayer is filing through an On-Line Provider or transmitting its own return. If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

1. Taxpayer PIN – The taxpayer chooses the PIN that they wish to use to sign their

return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.

2. Practitioner PIN – The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN must be the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Form 8879-C or 8879-S.

The following fields are required for the Practitioner PIN method or the return will be rejected.

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

• **Scanned Form 8453**

The scanned Form 8453 method must be used if the taxpayer decides not to or is not eligible to use the Practitioner PIN method for signing the return. The Form 8453-C or 8453-S will be completed and signed by all required parties and then scanned as a PDF file. The appropriate signature option of "Binary Attachment 8453 Signature Document" must be identified in the Return Header. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed Form 8453-C/8453-S must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The Description field of binary attachment must contain the words "8453 Signature Document."

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no rejects on the scenarios (except the one that is designed to reject). All Business Rules violations must be corrected in order to pass ATS testing.

LIMITATION OF THE ATS SYSTEM

Transmitters are advised that the Modernized e-File (MeF) Assurance Testing System (ATS) was not designed for external stakeholders to perform stress or load testing. ATS is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment, as they will experience in the Production environment (especially regarding performance or load testing). This includes testing a single extremely large return in one transmission, many large returns in one transmission, or a large number of concurrent transmissions.

FINAL TRANSMISSION FOR SOFTWARE DEVELOPERS

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. If you have included the 7004 test scenarios in your testing, include these tests in the second transmission.

COMMUNICATIONS TEST FOR THE *e-file* SYSTEM

IRS allows two means of transmission for MeF: Internet Filing Application (IFA), and Application to Application (A2A). If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other). Transmitters, who have passed the communications test and want to continue to test, must request a test ETIN.

If you will be transmitting returns through the Internet Filing Application (IFA), you will need to perform the communications test through the IFA.

If you will be transmitting return through A2A, you will need to perform the communications test through A2A. If you will be transmitting through both portals Internet Filing Application and A2A, communications tests must be performed through both systems.

LARGE TAXPAYER'S COMMUNICATIONS TEST

Large Taxpayer's filing their own returns must perform a communications test through the channel they are using to submitting their return to production if this is the first year they are participating in corporate e-file. When registering and applying as a Large Taxpayer, always request a "Test ETIN" and a "Production ETIN" so that you can test from year to year. Refer to the IRS e-file for Large Taxpayers Filing their Own Corporate Income Tax Return posted on the irs.gov website at: <http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html> e-file for Large and Mid-Size Corporations

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN SCENARIOS TEST

If you are a Software Developer, when you have been notified that you have passed the ATS test, you may test with your own data. If you are a Transmitter you will need to get a new Test ETIN to continue testing, as your original ETIN will have been moved to "production" status once you have passed ATS Testing. Call the e-Help Desk at **1-866-255-0654** using the Andover Service Center prompt to obtain a new Test ETIN. You must use the same taxpayer entity information (Names, EINs, Form Type, and Tax period ending month) that is provided in this test package for your independent tests. **DO NOT** use any other EINs. See Exhibit 3 for the list of valid EINs and Name Controls.

Please contact the 1120 mailbox at 1120@irs.gov for any comments or updates needed to this document

EXHIBITS LISTING

The following exhibits are provided at the end of this document:

Exhibit 1: Standard Postal Service State Abbreviations / Zip Codes Tables

Exhibit 2: Foreign Country Codes Table

Exhibit 3: List of valid EINs and Name Controls Tables

Exhibit 4: Tax Year 2007 1120/1120S Test Scenarios

Exhibit 5: Tax Year 2007 1120-F Test Scenarios

Exhibit 6: Entities for 7004 Test Scenarios

EXHIBIT 1 - POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES **VALID ZIP CODES**

State	Abbr.	ZIP Code
Alabama	AL	350nn-352nn, 354nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn, 852nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Arkansas	AR	716nn-729nn
California	CA	900nn-908nn, 910nn-928nn, 930-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn, 569nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn-399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-620nn, 622nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-516nn, 520nn-528nn
Kansas	KS	660nn-662nn, 664nn-679nn
Kentucky	KY	400nn-427nn
Louisiana	LA	700nn-701nn, 703nn-708nn, 710nn-714nn
Maine	ME	039nn-049nn
Maryland	MD	206nn-212nn, 214nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-551nn, 553nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-631nn, 633nn-641nn, 644nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-681nn, 683nn-693nn
Nevada	NV	889nn-891nn, 893nn-895nn, 897nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-871nn, 873nn-875nn, 877nn-884nn
New York	NY	005nn, 063nn, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-731nn, 734nn-741nn, 743nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 750nn-770nn, 772nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	201nn, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	530nn-532nn, 534nn-535nn, 537nn-549nn
Wyoming	WY	820nn-831nn, 834nn

**STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR
U.S.POSSESSIONS**

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	969nn
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Form 1120 and 1120S returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The corporate return filer address (1120/1120S/7004) must contain a state abbreviation to be treated as an American Possession.

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 2 - FOREIGN COUNTRY CODE TABLE

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CF	Congo, Republic of the (Brazzaville)
BA	Bahrain	CG	Congo, Democratic Rep of the (Zaire)
FQ	Baker Islands	CW	Cook Islands
BG	Bangladesh	CR	Coral Sea Islands
BB	Barbados	VP	Corsica
BS	Bassas da India	CS	Costa Rica
BO	Belarus	IV	Cote D'Ivoire (Ivory Coast)
BE	Belgium	HR	Croatia
BH	Belize	CU	Cuba
BN	Benin	CY	Cyprus
BD	Bermuda	EZ	Czech Republic
BT	Bhutan	DA	Denmark
BL	Bolivia	DJ	Djibouti
BK	Bosnia-Herzegovina	DO	Dominica
BC	Botswana	DR	Dominican Republic
BV	Bouvet Island	TT	East Timor
BR	Brazil	EC	Ecuador
IO	British Indian Ocean Territory	EG	Egypt
VI	British Virgin Islands	ES	El Salvador
BX	Brunei	EK	Equatorial Guinea
BU	Bulgaria	ER	Eritrea
UV	Burkina Faso	EN	Estonia
ET	Ethiopia	IR	Iran
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica

Code	Foreign Country	Code	Foreign Country
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antartic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IM	Man, Isle of	PP	Papua-New Guinea
RM	Marshall Islands	PF	Paracel Islands
MB	Martinique	PA	Paraguay
MR	Mauritania	PE	Peru
MP	Mauritius	RP	Philippines
MF	Mayotte	PC	Pitcairn Islands
MX	Mexico	PL	Poland
MQ	Midway Islands	PO	Portugal
MD	Moldova	RQ	Puerto Rico
MN	Monaco	QA	Qatar
MG	Mongolia	RE	Reunion
MH	Montserrat	RO	Romania
MO	Morocco	RS	Russia
MZ	Mozambique	RW	Rwanda

Code	Foreign Country	Code	Foreign Country
WA	Namibia	WS	Samoa (Western)
NR	Nauru	SM	San Marino
BQ	Navassa Island	TP	Sao Tome and Principe
NP	Nepal	SA	Saudi Arabia
NL	Netherlands	SG	Senegal
NT	Netherlands Antilles	SE	Seychelles
NC	New Caledonia	SL	Sierra Leone
NZ	New Zealand	SN	Singapore
NU	Nicaragua	LO	Slovakia
NG	Niger	SI	Slovenia
NI	Nigeria	BP	Solomon Islands
NE	Niue	SO	Somalia
NF	Norfolk Island	SF	South Africa
CQ	Northern Mariana Island	SX	South Georgia & The South Sandwich Islands
NO	Norway	SP	Spain
MU	Oman	PG	Spratlly Islands
OC	Other Countries	CE	Sri Lanka
PK	Pakistan	SH	St. Helena
LQ	Palmyra	SC	St. Kitts & Nevis
PS	Palau	ST	St. Lucia Island
PM	Panama	SB	St. Pierre & Miquelon
VC	St. Vincent and the Grenadines	TV	Tuvalu
SU	Sudan	UG	Uganda
NS	Suriname	UP	Ukraine
SV	Svalbard	TC	United Arab Emirates
WZ	Swaziland	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SW	Sweden	UC	Unknown Country
SZ	Switzerland	UY	Uruguay
SY	Syria	UZ	Uzbekistan
TW	Taiwan	NH	Vanuatu
TI	Tajikistin	VT	Vatican City
TZ	Tanzania	VE	Venezuela
TH	Thailand	VM	Vietnam
TO	Togo	VQ	Virgin Islands (US)
TL	Tokelau	WQ	Wake Island
TN	Tonga	WF	Wallis & Futuna
TD	Trinidad & Tobago	WE	West Bank
TE	Tromelin Island	WI	Western Sahara
TS	Tunisia	YM	Yemen (Aden)
TU	Turkey	YO	Yugoslavia
TX	Turkmenistan	ZA	Zambia
TK	Turks and Caicos Islands	ZI	Zimbabwe

EXHIBIT 3 - VALID EINS AND NAME CONTROLS

Table 1
Forms 1120/1120S

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period Ending</u> <u>Month</u>	<u>Form Type</u>
11-0000001	HELP	12	1120
11-0000002	HIDE	12	1120
11-0000003	ANYW	01	1120
11-0000004	MAIL	01	1120
11-0000005	INTE	12	1120
11-0000006	GREAT	12	1120S
11-0000007	WORK	12	1120S
11-0000008	GOLD	12	1120S
11-0000009	TREE	12	1120S
11-0000010	PACK	03	1120S
11-0000012	GREE	12	1120
11-0000013	ACME	12	1120
11-0000014	COUN	12	1120
11-0000015	ABCE	12	1120
11-0000016	SHAR	12	1120
11-0000017	DEFF	12	1120
11-0000018	GHIF	12	1120
11-0000019	JKLF	12	1120
11-0000020	MNOF	12	1120
11-0000021	ABCF	12	1120
11-0000022	HANK	12	1120S
11-0000023	BIGE	12	1120S
11-0000024	CLEA	12	1120S
11-0000025	PLAY	12	1120
11-0000026	CARD	12	1120
11-0000027	GAME	12	1120
11-0000028	COOL	12	1120
11-0000029	HOTT	12	1120

EXHIBIT 3 - VALID EINS AND NAME CONTROLS

(Continued)

**Table 2
Form 7004**

<u>EIN</u>	<u>Name Control</u>	<u>Tax Period Ending Month</u>	<u>Type of Extension</u>
11-0000030	RAMC	10	1120S
11-0000031	MODE	10	1120
11-0000033	FORE	7	1120-FSC
11-0000034	UNIT	12	1120-A
11-0000035	ANYB	12	1120
11-0000036	HOME	12	1120-H
11-0000037	ANYL	12	1120-L
11-0000038	NUCL	12	1120-ND
11-0000039	VOTE	12	1120-POL
11-0000040	ANYR	12	1120-REIT
11-0000041	ANYS	12	1120-SF
11-0000042	SECO	12	1120-F
11-0000043	HOTT	12	1120 affiliate
11-0000044	APPL	12	1120 affiliate
11-0000046	ANYC	12	1120-PC
11-0000047	ANYR	12	1120-RIC
11-0000049	FLOW	12	1065
11-0000050	REDE	12	1120-C
11-0000052	PUTT	12	706-GS(T)
11-0000053	CAMP	12	1041
11-0000054	SEAT	3	1042
11-0000055	LOOP	12	1066
11-0000056	BLUE	12	3520-A
11-0000057	ROSE	12	8804
11-0000058	NONE	12	1065-B

EXHIBIT 3 - VALID EINS AND NAME CONTROLS**Table 3
Form 1120-F**

<u>EIN</u>	<u>Name Control</u>
11-0000600	RMNI
11-0000700	BANC

EXHIBIT 3 - VALID EINS AND NAME CONTROLS

(Continued)

**Table 4
Other Forms**

<u>EIN</u>	<u>Name Control</u>
11-0000011	ELEC
001-06-0001	DESI
001-06-0002	BOOK
001-06-0003	CALV
001-06-0004	HOBB
001-06-0005	SALE
001-06-0006	ORTI
001-06-0007	TAXM
001-06-0008	EXEM
001-06-0009	CLEA
001-06-0010	STAI
001-06-0013	LIFT
001-06-0014	TRIM
001-06-0016	DOE
001-06-0017	DOE
001-06-0018	DOE
001-06-0019	FUEL
999-06-0016	DOE
999-06-0017	DOE
999-06-0018	DOE
999-06-0002	BOOK
999-06-0041	DUDO
999-06-0005	SALE
999-06-0042	WIND

EXHIBIT 4 - TAX YEAR 2007 1120/1120S TEST SCENARIOS

1. 1120, Sch M-3, 4626, Sch D, 3800, 4562, 6765, 8594, 8861, 8881, 8882, 8453-C

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpensesDeductionItemsWithDifferencesSchedule

Binary Attachment - Scanned Form 8453-C

2. 1120, Sch O (1120), Sch M-3 (1120)(4), Sch N, 851, Sch D(4), 1122, 4562(4), 4626, 4797(3), 5471(3), 5471 Sch J(3), 5471 Sch M(2), 5471 Sch O, 8827, 8050

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement

Binary Attachment - (Org Chart for F5471 Sch O)

EXHIBIT 4

TAX YEAR 2007 1120/1120S TEST SCENARIOS

(Continued)

3. 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

Binary Attachment - Scanned Form 8453-C

4. 1120, 4562, 5472(2), 8833, 8866

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ExchangeRateSchedule (2)

5. 1120, Sch N(1120), Sch M-3(1120), 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 8832, 8858

ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmnt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmnt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Post1986UndistributedEarningsSchedule
Category3FilerStateme

Binary Attachment - Organizational Chart for Form 5471 Sch O

EXHIBIT 4
TAX YEAR 2007 1120/1120S TEST SCENARIOS
(Continued)

6. 1120S, 4562, 4797, Sch K-1(2), 8453-S

ItemizedOtherIncomesSchedule2
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedonBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
DispositionOfPropWithSect179DeductionsStatement (2)

Binary Attachment - Scanned 8453-S (8453 Signature Document)

7. 1120S, Sch D (1120S), 4562, 4797, 8824, K-1(2)

ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedExpensesRecordedOnBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule

8. 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2)

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherCreditsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
FairMarketValueStatement
DispositionOfPropWithSect179DeductionsStatement (2)

EXHIBIT 4

TAX YEAR 2007 1120/1120S TEST SCENARIOS

(Continued)

**9. 1120S, Sch M-3, Sch N (1120), 4562, 5471, Sch J (5471), Sch M (5471), 5472, 8916-A
(Attach in PDF until schema is published), Sch K-1**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
USDividendsNotEliminatedInTaxConsolidationSchedule
PartnershipInterestSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

**10. 1120S, Sch M-3 (1120S), 4562, 4797, 8865, Sch O (8865), Sch K-1
(8865), Sch K-1, 8916-A (Attach in PDF until schema is published)**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2
ItemizedOtherCostsSchedule
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule(2)
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule(2)
ItemizedOtherCurrentLiabilitiesSchedule(2)
ItemizedOtherLiabilitiesSchedule(2)
PartnershipInterestSchedule(2)
OtherExpenseDeductionItemsWithDifferencesSchedule
ItemizedOtherIncomeLossSchedule
ItemizedOtherIncreasesSchedule2

EXHIBIT 5 - TAX YEAR 2007 7004 TEST SCENARIOS

Form: 1120S

RAM Corporation, Inc. 11-0000030
101 Main Street
Downtown, MD 20601

Name Control: RAMC

Form 1120

Modern Technologies, Inc 11-0000031
301 New Street
Newtown, ND 58204

Name Control: MODE

Affiliate 1: Hottest Communications 11-0000043
100 Mall Avenue
Uptown, OH 45324

Name Control: HOTT

Affiliate 2: High-Tech Solutions 11-0000044
200 Main Street
Anytown, NC 27905

Name Control: APPL

Form 1120FSC

Foreign Business One 11-0000033
2 Rue Street
Paris City. France

Name Control: FORE

Write-In: FILING UNDER REGULATION SECTION 1.6081-5

Affiliate 1: Overseas Imports NONE
123 Wide Street
New City, NY 00422

Form 1065 (Extension)

Flower Store One 11-0000049
3 Bulb Street
Somewhere, TX 78621

Name Control: FLOW

EXHIBIT 5 - TAX YEAR 2007 7004 TEST SCENARIOS

(Continued)

Form 1120C

RedesignComp, Inc 11-0000050
55 Any Street
Anytown, MI 49261

Name Control: REDE

Form 1065-B (Extension)

Noneya Groceries LLC 11-0000058
1265 Blackboard Pike
Colony, KS 66015

Name Control: NONE

Additional Entities that can be used

Form 1120

Any Business 11-0000035
11 Any Place
Anywhere, VA 20134

Name Control: ANYB

Form 1120A

United States Corporation, Inc. 11-0000034
55 Any Street
Anytown, MI 49261

Name Control: UNIT

Form 1120F (Extension)

Second Foreign Corporation 11-0000042
7 Pickle Circus
Londontown, England

Name Control: SECO

Additional Entities that can be used

(Continued)

Form 1120H

Homeowners Assoc. 11-0000036
12 Home Street
Hometown, WI 53034

Name Control: APPL

Affiliate 1: Your Home Assoc. APPLIED FOR
1 Your Street
Yourtown, IL 60033

Form 1120L

Any Life Insurance Co. 11-0000037
99 Liability Street
Anytown, CT 06765

Name Control: ANYL

Form 1120ND

Nuclear Trust 11-0000038
1 Atom Lane
Electronton, TN 37730

Name Control: NUCL

Form 1120PC

Any Casualty Insurance Co. 11-0000046
100 Coverage Street
Anytown, MN 56765

Name Control: ANYC

Form 1120POL

Vote for Anyone 11-0000039
P.O. Box 1000
Middle Road
Fence Town, NY 00430

Name Control: VOTE

Form 1120REIT

Any Real Estate Investment Trust 11-0000040
88 Main Street
Profit, MA 01676

Name Control: ANYR

Additional Entities that can be used

(Continued)

Form 1120RIC

Any Regulated Investment Co. 11-0000047
123 Main Street
Anytown, DC 20075

Name Control: ANYR

Form 1120SF

Any Settlement Funds 11-0000041
23 Easy Street
Money Town, NJ 08912

Name Control: ANYS

Form 706-GS(T)

Putters Corporation 11-0000052
456 Green Lane
New City, NY 00422

Name Control: PUTT

Form 1041

CampKing Technologies 11-0000053
24 Woody Lane
Somewhere, TX 78621

Name Control: CAMP

Form 1042

SeaTeam Electronics 11-000054
45 Maple Lane
Hometown, WI 53034

Name Control: SEAT

Form 1066

Looper Aircraft Co. 11-000055
124 Airport Lane
Profit, MA 01676

Name Control: LOOP

Additional Entities that can be used

(Continued)

Form 3520A

BlueJays Printing Corp 11-000056
135 Paper Lane
Anytown, DC 20075

Name Control: BLUE

Form 8804

Rosewood Insurance Services 11-000057
2 Maple Drive
Anytown, CT 06765

Name Control: ROSE

Corporation Officers:

Doug Doe 999-06-0016
President
87 Any Street
Anyplace, VT 05382
301-555-1212

Jacque DuDoe 999-06-0041
President
2222 French Street
Paris City, France
011-44-99999-5555

Jane Doe 999-06-0017
Chairman of the Board
77 That Street
This Town, WA 98378
301-555-1313

Sarah Sales 999-06-0005
Treasurer
49 Any Street
Anytown, PA 19561
301-555-1616

Tom Doe 999-06-0018
Agent
1 Right Street
Left Town, OR 97838
301-555-1414

Ron Windsor 999-06-0042
President
33 Pickle Lane
London Town, England
011-99-99999-9990

Rebecca Book 999-06-0002
Vice President
46 Any Street
Anytown, NY 10005

TAX YEAR 2007 1120/1120S TEST SCENARIO

Test Scenario # 1**FORMS REQUIRED:** 1120, Sch M-3, 4626, Sch D, 3800, 4562, 6765, 8594, 8861, 8881, 8882, 8453-C**ATTACHMENTS:**

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
ItemizedOtherDecreasesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENTS: Scanned Form 8453-C (8453 Signature Document)**HEADER INFO:****Tax Period:** Calendar Year 2007

Preparer Firm: Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select
Type: ERO
PractitionerPIN: None
PIN Entered by – N/A

Signature Option: Binary Attachment 8453 Signature Document**Return Type:** 1120

Filer: EIN: 11-0000001
Name: Help For All, Inc.
Name Control: Help
Address: 31 Any Street
Anytown, MD 20901

Officer: **Name:** Roger Rabbit
 Title: Chief Executive Officer
 Taxpayer PIN: Self-Select
 Phone: 703-555-1212
 Email Address: N/A
 DateSigned: 01/25/08

Preparer: **Name:** Johnny Appleseed
 SSN: 999-06-0007, 11-0000011
 Phone: 512-555-1212
 Email Address: N/A
 Date Prepared: 01/20/08
 Self Employed: Yes

IRS PAYMENT: N/A

Details for attachments to Form 1120

Attachment 1, Form 1120, Page 1, Line 10, Other Income (*ItemizedOtherIncomeSchedule*)

Income from Partnerships	<u>375,018,745</u>	
Total		<u>375,018,745</u>

Attachment 2, Form 1120, Page 1, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule*)

Dues and Subscriptions	3,932,765	
Communications	925,702	
Employment Expenses	81,763,530	
Utilities & Telephone	3,932,765	
Travel	6,404,749	
Amortization	719,800	
Professional Expenses	4,376,350	
Workers Compensation	8,725,013	
Supplies	4,914,685	
Postage	212,652	
Transportation	989,391	
Meals and Entertainment	221,174	
Miscellaneous	<u>112,203,275</u>	
Total		<u>229,321,851</u>

Attachment 3, Form 1120, Page 2, Sch A, Line 4, Additional section 263A costs
(ItemizedAdditionalSection263ACostsSchedule)

Administrative costs	<u>19,676</u>	
Total		<u>19,676</u>

Attachment 4, Form 1120, Page 2, Sch A, Line 5, Other Costs *(ItemizedOtherCostsSchedule)*

Allocation of Cost of Goods Sold	2,974	
Cost of Service	<u>50,804</u>	
Total		<u>53,778</u>

Attachment 5, Form 1120, Page 4, Sch L, Line 6, Other current assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Other Receivables		108,721
Pre-paid		-38,282
Unbilled Revenue	1,794,860	130,717
Other	<u>4,477,350</u>	<u>5,000,000</u>
Total	<u>6,272,210</u>	<u>5,201,156</u>

Attachment 6, Form 1120, Page 4, Sch L, Line 9, Other investments
(ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Affiliates	<u>1,170,917,682</u>	<u>1,230,810,633</u>
Total	<u>1,170,917,682</u>	<u>1,230,810,633</u>

Attachment 7, Form 1120, Page 4, Sch L, Line 18, Other current liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Payroll & Related	217,392,209	115,320,352
Accrued Interest	367,939,212	172,573,825
Accrued Benefits	25,287,715	402,963
Accrued Liabilities	<u>219,144,766</u>	<u>181,956,145</u>
Total	<u>829,763,902</u>	<u>470,253,285</u>

Attachment 8, Form 1120, Page 4, Sch L, Line 21, Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation	<u>962,818,384</u>	<u>1,173,826,771</u>
Total	<u>962,818,384</u>	<u>1,173,826,771</u>

Attachment 9, Form 1120, Page 4, Sch M-2, Line 3, Other increases (*ItemizedOtherIncreasesSchedule*)

Miscellaneous Other Increases	<u>1,804,817,786</u>
Total	<u>1,804,817,786</u>

Attachment 10, Form 1120, Page 4, Sch M-2, Line 6, Other decreases (*ItemizedOtherDecreasesSchedule*)

Other Decreases	<u>882,718,261</u>
Total	<u>882,718,261</u>

Attachment 11, Schedule M-3 (Form 1120), Page 3, Part III, Line 35, Other Expense Items with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	a Expense per Income Stmt	b Temporary Difference	c Permanent Difference	d Deduction per Tax Return
Employee Benefits	10,149	-	(5,000)	5,149
Property Tax	531,751	90,163	-	621,914
Miscellaneous	64,989,159	47,214,116	-	112,203,275
Salaries and ages	6,764,571	-	(11,350)	6,753,221
Total	<u>72,295,630</u>	<u>47,304,279</u>	<u>(16,350)</u>	<u>119,583,559</u>

Form 1120 Test 1		U.S. Corporation Income Tax		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 2008				
A	Check if: 1a, 1b, 2, 3, 4	4 is checked		
B	Employer EIN	11-0000001		
Name and Address: Help For All, Inc, 31 Any Street, Anytown, MD 20901				
C	Date of incorporated	05/30/1983		
D	Total assets	3,751,608,959		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal	
1a	Gross Receipts or sales	684,525		
1b	Less returns and allowances			
1c	Balance	684,525		
2	Cost of goods sold (Sch A, line 8)	219,245		
3	Gross profit. Subtract line 2 from line 1c	465,280		
4	Dividends			
5	Interest	8,018,387		
6	Gross rents	265,386		
7	Gross royalties			
8	Capital gain net income	11,802,202		
9	Net gain or (loss) F4797			
10	Other Income	375,018,745	See Attachment 1	
11	Total income. Add lines 3 through 10	395,570,000		
12	Compensation of officers	1,000,000		
13	Salaries and wages (less employment credits)	6,753,221		
14	Repairs and maintenance	225,729		
15	Bad debts			
16	Rents			
17	Taxes and licenses	7,621,914		
18	Interest	2,716,219		
19	Charitable contributions			
20	Depreciation (attach Form 4562)	8,961,357		
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans	25,701		
24	Employee benefit programs	5,149		
25	Domestic production act.			
26	Other deductions (attach schedule)	229,321,851	See Attachment 2	
27	Total deductions (add lines 12 – 26	256,631,141		
28	Taxable income before net operating loss deduction	138,938,859		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income	138,938,859		
31	Total tax	44,976,265		
32a	Payments: a 2006 overpayment			
32b	2007 estimated tax payment	45,000,000		
32c	Less 2007 refund app for			
32d	Balance	45,000,000		
32e	Tax deposited w/ F7004			
32f(1)	Credit from F2439			
32f(2)	Credit from F4136			
32g	Total Payments	45,000,000		
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment	23,735		

Form 1120 Test 1		U.S. Corporation Income Tax		2007
36	Credit to 2007 estimated tax	23,735		
36	Refund			
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year	75,770		
2	Purchases	67,390		
3	Cost of labor	97,307		
4	Additional section 263A cost	19,676	See Attachment 3	
5	Other costs	53,778	See Attachment 4	
6	Total	313,921		
7	Inventory at the end of year	94,676		
8	Cost of goods sold	219,245		
9a (i)	Cost	Checked		
9a (ii)	Lower of cost or market			
9a (iii)	Other			
9b	Check if write-down			
9c	Check if the LIFO...			
9d	If the LIFO inventory ...			
9e	Sec 263A rules apply	Yes is checked		
9f	Change in determining quantities, cost, valuations?	No is checked		
	Line Description	Line Amount	Write-in / Literal	
Schedule C Dividends and Special Deductions				
1	Dividends fm < 20% dom			
2	Dividends fm > 20% dom			
3	Dividends fm debt-financ			
4	Dividends fm certain preferred stock < 20%			
5	Dividends fm certain preferred stock > 20%			
6	Dividends fm < 20% frgn			
7	Dividends fm > 20% frgn			
8	Dividends fm wholly own			
9	Total			
10	Dividends fm dom corp			
11	Dividends fm affl grp mbr			
12	Dividends fm contrl grp FSC			
13	Dividends fm frgn corp			
14	Income fm contrl frgn crp			
15	Frgn dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends			
20	Total special dividends			

Schedule E Compensation of Officers

1(a)	Name of officer	Robert Fleece	
1(b)	SSN	123-45-6789	
1(c)	% of time devoted to bus	100	
1(d)	% of common stock own	10	
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,000,000	
2	Total compensation	1,000,000	
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2	1,000,000	

Schedule J Tax Computation

1	Check if control group member		
2	Income tax	48,628,601	
	Check qualified PSC box		
3	Alternative minimum tax	0	
4	Add lines 2 and 3	48,628,601	
5a	Foreign tax credit (F1118)		
5b	Credits from F5735/F8834		
5c	General Business Credit Check if F3800, F6478, F8835, F8844	3,652,336 Checked	
5d	Credit prior year (F8827)		
5e	Bond credits check if F 8860 F8912		
6	Total credits	3,652,336	
7	Subtract line 6 from line 4	44,976,265	
8	Personal holding com tax		
9	Other taxes – check if. F4255, F8611, F8697, F8866, F8902, Other Form		
10	Total tax	44,976,265	

Schedule K Other Information

1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business activity code	313000	
2(b)	Business Activity	Textile	
2(c)	Product or Service	Textile	
3	Entity own ≥50% voting stock of corporation?	No	
4	Sub in affiliated group?	No	
5a	Corporation own ≥10%?	No	
5b	Interest ≥ 10% domestic/foreign owned		
6	Corp paid dividends?	No	
7	Foreign owned > 25%	No	
7a	Percentage owned		
7b	Owner's country		
7c	Number of F5472 attach		
8	Issued pub offered debt ins		
9	Tax-exempt interest received		
10	Number of shareholders		
11	Has NOL forego carry-back paid		
12	Avail NOL carry-back from prior yr		
13	Total receipts less than \$ 250,000?	No	

Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		940,348,325		375,724,013	
2a	Trade notes	1,675,642		115,679,010		
2b	Less allowance	(2,000)	1,673,642	(2,083)	115,676,927	
3	Inventories		75,770		94,676	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		6,272,210		5,201,156	Attachment 5
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,170,917,682		1,230,810,633	Attachment 6
10a	Bldgs & other deprec assets	320,264,517		346,364,576		
10b	Less accumulated deprec	(115,865,855)	204,398,662	(138,886,967)	207,477,609	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets	2,050,521,992		2,078,314,078		
13b	Less accum amortization	(257,037,784)	1,793,484,208	(261,690,133)	1,816,623,945	
14	Other assets					
15	Total assets		4,117,170,499		3,751,608,959	
		Beginning of tax year		Beginning of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		22,075,720		20,596,725	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		829,763,902		470,253,285	Attachment 7
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities		962,818,384		1,173,826,771	Attachment 8
22a	Cap stock-Preferred	308,500,000		308,500,000		
22b	Cap stock Common	17,680,774	326,180,774	17,513,891	326,013,891	
23	Additional paid – in capital		675,611,707		675,611,707	
24	Retained earnings-Appropriated					

25	Retained earnings- Un-appropriated		1,300,720,012		1,085,306,580	
26	Adjustments to shareholders equity					
27	Less cost/treasury stck					
28	Total liabilities & shareholders equity		4,117,170,499		3,751,608,959	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

	Line Description	Line Amount	Write-in / Literal
1	Net Income		
2	Fed income tax per books		
3	Excess of capital loss		
4	Income taxed not record		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5		
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		
8	Deductions not charged against book (itemize)		
8a	Depreciation		
8b	Charitable contribution		
8	Line 8 total		
9	Add lines 7 & 8		
10	Income		

Schedule M-2 Analysis of Un-appropriated Retained Earning per Books

1	Balance at beg of year	1,300,720,012	
2	Net income (loss) per book	67,250,945	
3	Other increases	1,804,817,786	See Attachment 9
4	Add lines 1, 2, and 3	3,172,788,743	
5a	Distributions - Cash	1,204,763,902	
5b	Distributions – Stock		
5c	Distributions – Property		
6	Other decreases	882,718,261	See Attachment 10
7	Add lines 5 and 6	2,087,482,163	
8	Balance at end of year	1,085,306,580	

Form Schedule M-3 (1120) Test 1		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007
Name: Help For All, Inc.				
EIN: 11-0000001				
Part I Financial Information and Net Income (Loss) Reconciliation				
	Line Description	Line Amount / Information	Write-in / Literal	
1a	Filed SEC F10-K income stmt?	No		
1b	Certified audit income stmt?	Yes		
1c	Income stmt for period?			
2a	Income statement period	01/01/2007 12/31/2007		
2b	Income statement restated?	No		
2c	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?	No		
2d	Income statement restated for 5 periods?	No		
2e	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?	No		
3a	Voting stock publicly traded?	No		
3b	Symbol of pub traded stock			
3c	9-digit CUSIP of pub traded stock			
4	Worldwide consol net income	67,250,945		
5a	Net income non-includible foreign			
5b	Net loss non-includible foreign			
6a	Net income non-includible US			
6b	Net loss non-includible US			
7a	Net income non-includible Other			
7b	Net loss non-includible Other			
8	Adjust to eliminations of transact			
9	Adjust to reconcile income stmt			
10 a	Intercompany adjust to reconcile			
10 b	Other statutory acc adjust reconcile			
10 c	Other adjust to reconcile			
11	Net income (loss) per stmt	67,250,945		

**Schedule M-3 (Form 1120)
2007 Page 2**

Name: **Help For All, Inc.**EIN: **11-0000001**Consolidated Return checkbox ☐

Name of Subsidiary:

EIN:

Part II

**Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With
Taxable Income per Return**

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) from equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF					
4	Sec 78 gross-up					
5	Gross foreign dist					
6	Income (loss) from equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US	313,415,757	61,602,988		375,018,745	
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Reportable transact items					
13	Interest income					
14	Total accrual to cash adjust					
15	Hedging trans					
16	Mark-Market income					
17	Cost of gds sold	(199,569)	(19,676)		(219,245)	
18	Sale vs. lease					
19	Sec 481(a) adjust					
20	Unearned/ deferred revenue					
21	Income recognized					
22	Org issue discount					
23a	Income stmt gain/ loss on sale	12,052,997		(12,052,997)		
23b	Gross cap gain			11,802,202	11,802,202	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
24	Capital loss limitation/carry forward					
25	Other income (loss)					
26	Tot income (loss)	325,269,185	61,583,312	(250,795)	386,601,702	
27	Tot expense/deduction	(149,583,207)	(58,076,329)	68,431,726	(139,227,810)	
28	Other income (loss) w/ no diff	(108,435,033)			(108,435,033)	
29a	Mix group total	67,250,945	3,506,983	68,180,931	138,938,859	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation tot	67,250,945	3,506,983	68,180,931	138,938,859	

Name:

EIN:

Consolidated Return checkbox

Name of Subsidiary:

EIN:

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations
With Taxable Income per Return – Expense/Deduction Items**

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US current income tax expense	68,193,702		(68,193,702)		
2	US defer income tax expense					
3	State local current income tax expense	7,000,000			7,000,000	
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/held tax					
8	Interest expense	(11,808,495)	14,524,714		2,716,219	
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
9	Stock opt expense					
10	Other equity comp					
11	Meals Entrtmnt	442,348		(221,174)	221,174	
12	Fines penalties					
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit-sharing	26,201		(500)	25,701	

17	Other post-retirement					
18	Deferred comp					
19	Charitable contribution cash tangible					
20	Charitable contribution intangible property					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquisition or reorg invest banking					
24	CY acquis or reorg legal/acct					
25	CY acquis other costs					
26	Amort of goodwill					
27	Amort of acquisition					
28	Other amortization	5,399,957	(4,680,157)		719,800	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	8,033,864	927,493		8,961,357	
32	Bad debt expense					
33	Corp-own life ins					
34	Purch. vs. lease					
35	Other expense/deduction	72,295,630	47,304,279	(16,350)	119,583,559	See Attachment 11
36	Total expense/deduction items	149,583,207	58,076,329	(68,431,726)	139,227,810	

Form 4626 Test 1		Alternative Minimum Tax – Corporations		2007
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Taxable Income before NOL	138,938,859		
2a	Depreciation of post-1986 prop	1,549,346		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss			
2f	Long-term contracts			
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences			
3	Pre-adjustment AMTI (Combine lines 1 thru 2o)	140,488,205		
4a	ACE from line 10 of ACE worksheet	130,488,205		
4b	Subtract line 3 from line 4a	(10,000,000)		
4c	Multiply line 4b by 75% (.75)	7,500,000		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	4,000,000		
4e	ACE adjustment	(4,000,000)		
5	Combine lines 3 and 4e	136,488,205		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	136,488,205		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-	0		
9	Subtract line 8c from line 7	136,488,205		
10	Multiply line 9 by 20% (.20)	27,297,641		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax (line 10 less line 11)	27,297,641		
13	Regular tax liability	48,628,601		
14	Alternative minimum tax (line 12 less line 13)	0		

Sch D (1120) Test 1		Capital Gains and Losses	2007
Name: Help For All, Inc.			
EIN: 11-0000001			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount	Write-in / Literal
1(a)	Description of Property	10,000 Shares of XYZ Company	
1(b)	Date acquired	01/15/2007	
1(c)	Date sold	12/15/2007	
1(d)	Sales price	20,000,000	
1(e)	Cost or other basis	8,197,798	
1(f)	Gain or loss	11,802,202	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss (Combine lines 1 thru 4)	11,802,202	
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss(Combine lines 6 thru 10)		
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)	11,802,202	
13	Net capital gain (line 11 less line 5)		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	11,802,202	

Form 3800 Test 1		General Business Credit	2007
Name: Help For All, Inc.		EIN: 11-0000001	
Line Description	Line Amount	Write-in / Literal	
Part I Current Year Credit			
1a	CY credit F3468		
1b	CY credit F8861	7,450	
1c	CY credit FThat's what has been issued the city's	3,635,486	
1d	CY credit F8586		
1e	CY credit F8826		
1f	CY credit F8835		
1g	CY credit F8845		
1h	CY credit F8820		
1i	CY credit F8874		
1j	CY credit F8881	4,400	
1k	CY credit F8882	5,000	
1l	CY credit F8900		
1m	CY credit F8864		
1n	CY credit F8896		
1o	CY credit F8906		
1p	CY credit F8907		
1q	CY credit F8908		
1r	CY credit F8909		
1s	CY credit F8910		
1t	CY credit F8911		
1u	CY Hurricane Katrina		
1v	CY credit F8923		
1w	CY credit F8847		
1x	CY credit Sch K-1		
2	Add Credit lines 1a-1x	3,652,336	
3	Passive activity credit		
4	Line 2 less line 3	3,652,336	
5	Passive act credit allowed for 2007		
6	Carry-forward general bus credit		
7	Carry-back general bus credit		
8	CY Credit (add lines 4 through 7)	3,652,336	
Part II Allowable Credit			
9	Regular tax before credit	48,628,601	
10	Alternative min tax		
11	Add lines 9 & 10	48,628,601	
12a	Foreign tax credit (sum Lines 47 - 50 & lines 52 thru 54)		
12b	Credits from F1040		
12c	Credit from F5735 & F8834		
12d	Credit from 8910 (line 18 amount)		
12e	Credit from 8911(line 19 amount)		
12f	Add lines 12a-12e		
13	Net income tax (line 11 less line 12f)	48,628,601	
14	Net regular tax (line 9 less line 12f)	48,628,601	
15	25% of excess	12,150,900	
16	Tentative min tax	27,297,641	
17	Greater line 15 or 16	27,297,641	
18	Subtract 17 from 13	21,330,960	
19	Credit allowed CY(smaller of line 8/ line 18)	3,652,336	

Form 4562 Test 1		Depreciation and Amortization		2007				
Name: Help For All, Inc								
Business or Activity: Textile Mills								
EIN: 11-0000001								
	Line Description	Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	\$ 125,000						
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop	\$ 500,000						
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec168(f)(1) election							
16	Other depreciation	2,143,129						
Part III MACRS Depreciation								
17	MACRS deductions	6,299,741						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recover y period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		2,547,273	5	HY	200DB	509,455	
19c	7-year property							
19d	10-year property							
19e	15-year property		153,912	15	HY	150DB	7,696	
19f	20-year property		35,627	20	HY	150DB	1,336	
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines 19 & 20 amounts in column (g) and line 21)		8,961,357					
23	Assets for CY		103,951					

Form 4562 Test 1		Depreciation and Amortization		2007			
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5%?						
36	Another vehicle available for possible personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Amort for this Yr	Write-in / Literal / Attachments
42	From PTSP Flow Thru					719,800	
43	Amort of costs before 2007TY						
44	Total					719,800	

Form 6765 Test 1		Credit for Increasing Research Activities	2007
Name: Help For All, Inc.			
EIN: 11-0000001			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
Section A – Regular Credit			
1	Amt paid energy consortia		
2	Basis research payments paid		
3	Qualified org base period amount		
4	Subtract lines 3 from 2	0	
5	Wages for qualified service	2,000,000	
6	Cost of supplies	53,930,554	
7	Rent, lease costs of computers		
8	Appl % contract expense		
9	Total Qualified research expense (add lines 5 thru 8)	55,930,554	
10	Fixed-based %	10.00%	
11	Average annual gross	250,000,000	
12	Multiply line 11 by % on line 10	25,000,000	
13	Subtract line 12 from line 9	30,930,554	
14	Multiply line 9 by 50%	27,965,277	
15	Smaller of 13 or 14	27,965,277	
16	Add lines 1,4 & 15	27,965,277	
17	Electing reduction check box	Yes checked	
17	Regular credit	3,635,486	Section 280C
Section B- Alternative Incremental Credit			
18	Amt paid energy consortia		
19	Basis research payments paid		
20	Qualified org base period amount		
21	Subtract 20 from 19		
22	Add lines 18 and 21		
23	Multiply line 22 by 20%		
24	Wages for qualified service		
25	Cost of supplies		
26	Rent, lease costs of computers		
27	Appl % contract expense		
28	Qualified research expense (add line 24 thru 27)		
29	Average annual gross		
30	Multiply line 29 by 1%		
31	Subtract 30 from 28		
32	Multiply line 29 by 1.5%		
33	Subtract 32 from 28		
34	Subtract 33 from 31		
35	Multiply line 29 by 2%		
36	Subtract 35 from 28		
37	Subtract 36 from 33		
38	Multiply line 34 by 3%		
39	Multiply line 37 by 4%		
40	Multiply line 36 by 5%		
41	Add lines 23,38,39 and 40		
42	Electing reduction check box		
42	Reduce credit sect 280C		

	Line Description	Line Amount / Information	Write-in / Literal / Attachments
Section C- Alternative Simplified Credit			
43	Amounts paid or incurred to consortia		
44	Basic research payments		
45	Qualified org base period amount		
46	Line 44 less line 45		
47	Add lines 43 and 46		
48	Multiple line 47 by 20%		
49	Wages for qualified service		
50	Cost of supplies		
51	Rental or lease costs		
52	Enter applicable % contract research expense		
53	Total Qualified research expense (add lines 49 thru 52)		
54	Total Qualified research expense for prior 3 years		
55	Divide line 54 by 6.0		
56	Subtract line 55 from line 53		
57	Multiply line 56 by 12% (If you skipped lines 55 & 56, multiply line 53 by 6%)		
58	Add lines 48 and 57		
59	Electing reduction check box Reduce credit sect 280C		
60	Increasing researching credit		
61	Add line 17, line 42 or line 59 to line 60	3,635,486	
62	Amt allocates to beneficiaries		
63	Estate & Trust (Line 61 less 62)	3,635,486	

Form 8594 Test 1		Asset Acquisition Statement Under Section 1060		2007
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
	Name as shown on return	Help For All, Inc.		
	Identifying number as shown on return	11-0000001		
	Purchaser/Seller checkbox	Seller is checked		
Part I General Information				
1	Name of other party to the transaction	Wool Unlimited		
1	Other party's identifying number	11-0000026		
1	Address (number, street, and room or suite no.)			
1	City or town, state, and ZIP code	Somewhere, MD 20901		
2	Date of sale	10-22-2004		
3	Total sales price (consideration)	16,060,950		
Part II Original Statement of Assets Transferred				
4	Class I - Aggregate fair market value			
4	Class I - Allocation of sales price			
4	Class II - Aggregate fair market value			
4	Class II - Allocation of sales price			
4	Class III - Aggregate fair market value	16,060,950		
4	Class III - Allocation of sales price	16,060,950		
4	Class IV - Aggregate fair market value			
4	Class IV - Allocation of sales price			
4	Class V - Aggregate fair market value			
4	Class V - Allocation of sales price			
4	Class VI and VII - Aggregate fair market value			
4	Class VI and VII - Allocation of sales price			
4	Total - Aggregate fair market value			
4	Total - Allocation of sales price			
5	Allocation of the sales price in sales contract?	No is checked		
5	If yes, aggregate fair market values listed? checkbox			
6	Purchased license of a covenant not to compete?	No is checked		
Part III Supplemental Statement				
7	TY and tax return form number with which the original Form 8594 and any supplemental statements were filed.			
8	Class I - Allocation of sales prices as previously reported			
8	Class I - Increase or (decrease)			
8	Class I - Re-determined allocation of sales price			
8	Class II - Allocation of sales prices as previously reported			
8	Class II - Increase or (decrease)			
8	Class II - Re-determined allocation of sales price			
8	Class III - Allocation of sales prices as previously reported			
8	Class III - Increase or (decrease)			
8	Class III - Re-determined allocation of sales price			

	Line Description	Line Amount / Info	Write-in / Literal / Attachments
8	Class IV - Allocation of sales prices as previously reported		
8	Class IV - Increase or (decrease)		
8	Class IV – Re-determined allocation of sales price		
8	Class V- Allocation of sales prices as previously reported		
8	Class V - Increase or (decrease)		
8	Class V – Re-determined allocation of sales price		
8	Class VI and VII - Allocation of sales prices		
8	Class VI and VII - Increase or (decrease)		
8	Class VI and VII – Re-determined allocation		
8	Total - Allocation of sales price as previously reported		
8	Total - Increase or (decrease)		
8	Total – Re-determined allocation of sales price		
9	Reason(s) for increase or decrease		

Form 8861 Test 1		Welfare-to-Work Credit		2007
Name(s)		Help For All, Inc.		
Identifying number		11-0000001		
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
Part I Current Year Credit				
1a	Qualified first year wages	21,286		
1a	Qualified first-year wages (.35)	7,450		
1b	Qualified second year wages (.50)			
2	Add lines 1a and 1b	7,450		
3	Welfare-to-work credits from pass-through entities			
4	Current year credit (add lines 2 & 3)	7,450		
5	Amt allocated to cooperative/estates/trust			
6	Cooperative, Estate, Trust subtract line 5 from line 4	7,450		

Form 8881 Test 1		Credit for Small Employer Pension Plan Startup Costs		2007
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount	Write-in / Literal / Attachments	
Part I Current Year Credit				
1	Qualified startup cost during TY	8,800		
2	Enter ½ of line 1	4,400		
3	F8881 credits from pass-thru entities			
4	Add lines 2 and 3	4,400		
5	Current year credit	4,400		

Form 8882 Test 1		Credit for Employer-Provided Childcare Facilities and Services		2007
Name: Help For All, Inc.				
EIN: 11-0000001				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
Part I Current Year Credit				
1	Qualified childcare facility expend			
2	Enter 25% of line 1			
3	Qualified childcare resource and referral expend	50,000		
4	Enter 10% of line 3	5,000		
5	Form 8882 credits from pass through entities			
6	Add lines 2, 4, and 5	5,000		
7	Current year credit (smaller of line 6 or \$ 150,000)	5,000		
8	Regular tax before credits			
9	Subtract line 8 from line 7	5,000		

Form 8453-C Test 1		US Corporation Income Tax Declaration for an IRS e-file Return		2007
Name: Help For All, Inc.				
EIN: 11-0000001				
Part I Tax Return Information				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Total Income (Form 1120, line 11)	395,570,000		
2	Taxable Income (Form 1120, line 30)	138,938,859		
3	Total tax (Form 1120, line 31)	44,976,265		
4	Tax due (Form 1120, line 34)	0		
5	Overpayment (Form 1120, line 35)	23,735		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Box is checked		
6c	Authorization for EFW			
Signature: 01/25/08 Chief Executive Officer				
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
ERO's Signature:				
	Check if also paid preparer	Checked		
	Check if self-employed	Checked		
	ERO's SSN or PTIN	999-06-0007		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000001		
	Firm's phone no.	512-555-1212		
Paid Preparer's Signature: 01/25/08				
	Check if self-employed			
	Preparer's SSN or PTIN			
	Firm's name			
	Firm's address			
	Firm's EIN			
	Firm's phone no.			

Test Scenario # 2

FORMS REQUIRED: 1120, Sch O (1120), Sch M-3 (1120) (4), Sch N, 851, Sch D (4), 1122, 4562 (4), 4626, 4797(3), 5471(3), 5471 Sch J (3), 5471 Sch M (2), 5471 Sch O, 8827, 8050

ATTACHMENTS:

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedAdditionalSection263ACostsSchedule
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherIncreasesSchedule
PartnershipInterestSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Category3FilerStatement

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2007

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX

Multiple Software Packages Used: Yes or No

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Return Type: 1120

Filer: **EIN:** 11-0000002
Name: Hide 'N Seek Foods, Inc.
Name Control: Hide
Address: 32 Any Street
Anytown, TX

Officer: **Name:** Doug Doe
Title: Chief Executive Officer
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: N/A
Date Signed: 01/25/08

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/08
Self Employed: Yes

IRS PAYMENT: N/A

DIRECT DEPOSIT: NAME OF INSTITUTION: Last Savings Bank
RTN: 012456778
ACCT #: 1111-22-3456
TYPE OF ACCOUNT: Checking

Details for attachments to Form 1120 and 5471's**Consolidated Return Data**

1120 Page 1 Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
1a Gross Receipts	496,432,805	471,548,828	480,446	24,403,531
1b Less returns and allowances	60,233,606	60,233,606	0	0
1c Balance	436,199,199	411,315,222	480,446	24,403,531
2 Cost of goods sold	287,440,463	265,912,650	315,431	21,212,382
3 Gross profit	148,758,736	145,402,572	165,015	3,191,149
4 Dividends	2,304,041	2,304,041	0	0
5 Interest	3,109,659	1,221,456	0	1,888,203
6 Gross rents	6,132,695	5,016,831	0	1,115,864
7 Gross royalties	2,707,354	2,707,354	0	0
8 Capital gain net income	303,831	207,765	220,747	-124,681
9 Net gain or loss (4797)	530,308	528,161	2,147	0
10 Other Income	49,957,634	-475,221	0	50,432,855
11 Total Income	213,804,258	156,912,959	387,909	56,503,390
12 Compensation of officers	3,563,291	3,563,291	0	0
13 Salaries and wages	30,986,825	28,833,991	128,917	2,023,917
14 Repairs and maintenance	598,092	560,968	1,568	35,556
15 Bad debts	378,768	374,049	0	4,719
16 Rents	3,473,590	3,044,789	7,150	421,651
17 Taxes and licenses	5,726,524	4,174,822	0	1,551,702
18 Interest	21,434,718	21,413,314	2,142	19,262
19 Charitable contributions	148,769	117,353	15,602	15,814
20a Depreciation	19,593,266	17,063,911	7,603	2,521,752
20b Less depreciation claimed elsewhere	17,936,732	15,593,967	0	2,342,765
20c Net depreciation	1,656,534	1,469,944	7,603	178,987
21 Depletion		0	0	0
22 Advertising	1,870,199	1,837,525	1,943	30,731
23 Pension, profit-sharing, etc	2,227,414	2,006,997	0	220,417
24 Employee benefit plan	3,289,542	3,120,938	0	168,604
25 Domestic prod activity	0	0	0	0
26 Other deductions	55,260,416	52,982,935	100,753	2,176,728
27 Total deductions	130,614,682	123,500,916	265,678	6,848,088
28 Taxable Income before NOL	83,189,576	33,412,043	122,231	49,655,302
29a NOL deduction	0	0	0	0
29b Special deductions	0	0	0	0
30 Taxable Income	83,189,576	33,412,043	122,231	49,655,302

1120 Page 2		Hide 'N	The Greek	Acme
Consolidated Schedules	Total	Seek	Playhouse	Foods Corp
Foods, Inc.				
Schedule A Cost of Goods Sold				
1. Inventory at begin of year	96,446,105	91,068,584	0	5,377,521
2. Purchases	240,726,374	231,620,008	159,895	8,946,471
3. Cost of labor	63,913,239	59,613,767	0	4,299,472
4. Additional sec 263a costs	-122,798	-20,000	0	-102,798
5. Other costs	17,714,999	6,164,072	216,041	11,334,886
6. TOTAL (add lines 1-5)	418,677,919	388,446,431	375,936	29,855,552
7. Inventory at end of year	131,237,456	122,533,781	60,505	8,643,170
8. Cost of Goods Sold	287,440,463	265,912,650	315,431	21,212,382

(NOTE: PLEASE DO NOT ENTER THE ZEROS INTO THE ELEMENTS IN THE SCHEMA. THIS IS JUST TO SHOW YOU THE CONSOLIDATION)

Schedule C-Dividends Col A

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain preferred stock of public utility at 42%	0	0	0	0
5. Certain preferred stock of public utility at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0
7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
13. Other dividends from foreign corporations	0	0		0
14. Income from controlled foreign corps sub-part F	2,304,041	2,304,041	0	0
15. Foreign Dividend Gross-up Sec. 78	0	0	0	0
16. IC-DISC or former disc dividends sec 246d	0	0	0	0
17. Other dividends	0	0	0	0
19. TOTAL Dividends	2,304,041	2,304,041	0	0

Schedule C-Special Deductions Col C

1. Less than 20% owned domestic corps at 70%	0	0	0	0
2. 20% or more owned domestic corps at 80%	0	0	0	0
3. Debt financed stock of domestic corporation	0	0	0	0
4. Certain Preferred stock of public utility at 42%	0	0	0	0
5. Certain preferred stock of public utility at 48%	0	0	0	0
6. Less than 20% owned foreign corps at 70%	0	0	0	0

7. 20% or more owned foreign corps at 80%	0	0	0	0
8. Wholly owned foreign subsidiaries sec 245b	0	0	0	0
9. TOTAL Add lines 1-8	0	0	0	0
10. Domes. Corps received by small bus. Investment	0	0	0	0
11. Certain FSC's subject to 100% Sec 245c1	0	0	0	0
12. Affiliated Groups subject to 100% Sec 263a3	0	0	0	0
17. Other dividends	0	0	0	0
18. Deduction for certain Pfd stock of pub utility	0	0	0	0
20. TOTAL Special Deductions	0	0	0	0

Schedule L Balance Sheet BOY	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
ASSETS				
Case & Cash Accounts	1,400,129	1,007,632	1,000	391,497
Trade Notes & Accts Rec	67,505,582	61,338,984	42,165	6,124,433
Less allow for bad debts	-3,565,083	-3,456,187	0	-108,896
Inventories	96,446,105	91,068,584	54,176	5,323,345
Other Current Assets	58,184,400	43,419,099	1,522,051	13,243,250
Other Investments	391,810,173	215,395,809	2,629,421	173,784,943
Depreciable assets	165,666,792	149,325,880	4,019,637	12,321,275
Less accumulated depreciation	-114,027,850	-107,763,377	-3,867,420	-2,397,053
Depletable assets				
Less accumulated depletion				
Land	3,046,857	2,866,974	179,883	0
Intangible assets	9,649,921	217,580	0	9,432,341
Less accumulated amortization	-5,122,236	-217,580	0	-4,904,656
Other assets	25,320,662	147,597,496	28,107,508	-150,384,342
TOTAL	696,315,452	600,800,894	32,688,421	62,826,137
LIABILITIES AND EQUITY				
Accounts payable	17,736,997	15,395,065	6,871,682	-4,529,750
Mortgages, notes, bonds payable less than 1yr	45,556,804	44,590,755	966,049	0
Other current liabilities	47,235,461	43,118,783	1,800,434	2,316,244
Loans from stockholders	0	0	0	0
Mortgages, notes, bonds payable 1 yr or more	216,040,151	214,114,169	1,925,982	0
Other liabilities	2,039,040	1,916,735	122,305	0
Capital preferred stock	0	0	0	0
Capital common stock	40,156,378	39,588,269	242,495	325,614
Additional paid-in capital	278,955,000	268,468,748	8,025,437	2,460,815
Retained earnings-appropriated	0	0	0	0
Retained earnings-un-appropriated	48,595,621	-26,391,630	12,734,037	62,253,214
Adjustments to shareholders equity	0	0	0	0
Less cost of treasury stock	0	0	0	0

TOTAL	696,315,452	600,800,894	32,688,421	62,826,137
Schedule L Balance Sheet EOY	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
ASSETS				
Case & Cash Accounts	-1,084,483	-656,358	212,850	-640,975
Trade Notes & Accts Rec	88,009,947	77,847,052	259,054	9,903,841
Less allow for bad debts	-3,429,116	-3,257,116	-25,000	-147,000
Inventories	131,237,456	122,533,781	60,505	8,643,170
Other Current Assets	17,472,554	43,204,385	91,179	-25,823,010
Other Investments	500,835,921	238,370,653	9,960,169	252,505,099
Depreciable assets	191,729,290	171,069,482	4,020,785	16,639,023
Less accumulated depreciation	-117,663,548	-110,024,100	-3,875,213	-3,764,235
Depletable assets				
Less accumulated depletion				
Land	3,058,582	2,878,699	179,883	0
Intangible assets	17,146,830	6,776,830	0	10,370,000
Less accumulated amortization	-6,175,345	-713,960	0	-5,461,385
Other assets	39,650,087	206,170,017	36,839,838	-203,359,768
TOTAL	860,788,175	754,199,365	47,724,050	58,864,760
LIABILITIES AND EQUITY				
Accounts payable	26,805,004	23,566,145	5,984,391	-2,745,532
Mortgages, notes, bonds payable less than 1yr	57,898,678	39,504,569	17,341,428	1,052,681
Other current liabilities	56,200,717	95,672,392	1,801,000	-41,272,675
Loans from stockholders				
Mortgages, notes, bonds payable 1yr or more	268,662,559	266,363,796	1,902,064	396,699
Other liabilities	-269,375	-525,689	256,314	0
Capital preferred stock	0	0	0	0
Capital common stock	40,315,772	39,747,663	242,495	325,614
Additional paid-in capital	282,772,118	272,285,866	8,025,437	2,460,815
Retained earnings-appropriated				
Retained earnings-unappropriated	136,104,313	25,286,234	12,170,921	98,647,158
Adjustments to shareholders equity				
Less cost of treasury stock	-7,701,611	-7,701,611	0	0
TOTAL	860,788,175	754,199,365	47,724,050	58,864,760

Attachment 1, Form 1120, page 1, line 10, Other Income (*ItemizedOtherIncomeSchedule*)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
Sales	217,441	208,671		8,770
Exchange Gain/Loss Realized	-2,321,468	-2,229,104		-92,364
Partnership Income	-166,611	-59,869		-106,742
Miscellaneous Income	149,354	156,146		-6,792
Interco Consulting Fees	1,448,935	1,448,935		
Ordinary Inc/Loss From Other Partnership	50,629,983			50,629,983
TOTAL	<u>49,957,634</u>	-475,221	0	50,432,855

Attachment 2, Form 1120, page 1, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule*)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
Commissions	7,129,771	7,123,617	6,154	0
Travel/Lodging	3,937,289	3,729,891	12,542	194,856
Meals/Entertainment	1,159,309	1,104,239	2,469	52,601
Motor Vehicle Operations	827,654	808,099	0	19,555
Supplies	2,152,100	2,059,062	7,848	85,190
Freight	311,622	234,432	0	77,190
Insurance	3,622,317	3,584,467	10,573	27,277
Communication Expense	2,865,579	2,771,308	6,476	87,795
Utilities	406,618	245,079	1,024	160,515
Subscriptions & Dues	495,510	472,213	0	23,297
Outside Prof. Service	5,102,885	4,799,006	180	303,699
Data Processing	798	798	0	0
Prototype Development (software)	753	753	0	0
Royalties	6,748	0	0	6,748
Inter-Department Charges	3,401,546	3,400,480	0	1,066
Consulting Fees	9,939,000	9,939,000	0	0
Miscellaneous other deductions	11,482,961	10,627,885	53,487	801,589
Amortization	2,417,956	2,082,606	0	335,350
TOTAL	<u>55,260,416</u>	52,982,935	100,753	2,176,728

Attachment 3, Form 1120 Schedule A, Line 4, Additional Sec 263A Costs (*ItemizedAdditionalSection263ACostsSchedule*)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
Administrative Costs	<u>-122,798</u>	-20,000	0	-102,798

Attachment 4, Form 1120, Schedule A, Line 5, Other Cost of Goods Sold
(Itemized Other Costs Schedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
Communications	18,498,443	14,810,549	0	3,687,894
Property Taxes	1,959,787	1,170,806	0	788,981
Employee Benefits	2,339,176	1,738,644	0	600,532
Travel/lodging	12,586,226	8,747,935	0	3,838,291
Miscellaneous	-35,605,365	-35,897,829	216,041	76,423
Depreciation	17,936,732	15,593,967	0	2,342,765
TOTAL	17,714,999	6,164,072	216,041	11,334,886

Attachment 5, Form 1120, Schedule L, Line 6, Other Current Assets
(Itemized Other Current Assets Schedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Prepaid Expense	7,936,105	7,696,131	0	239,974
Non-Trade Accounts Receivable	49,175,055	34,649,728	1,522,051	13,003,276
Notes Receivable-Current	901,920	901,920	0	0
Miscellaneous	171,320	171,320	0	0
TOTAL	<u>58,184,400</u>	43,419,099	1,522,051	13,243,250
END OF TAX YEAR				
Prepaid Expense	3,337,363	3,320,172	17,191	0
Non-Trade Accounts Receivable	13,716,682	39,465,704	73,988	-25,823,010
Notes Receivable-Current	263,262	263,262	0	0
Miscellaneous	155,247	155,247	0	0
TOTAL	<u>17,472,554</u>	43,204,385	91,179	-25,823,010

Attachment 6, Form 1120, Schedule L, Line 9 Other Investments
(Itemized Other Investments Schedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Investment in Subsidiaries	302,135,500	128,350,557	0	173,784,943
Miscellaneous	89,674,673	87,045,252	2,629,421	0
TOTAL	<u>391,810,173</u>	215,395,809	2,629,421	173,784,943
END OF TAX YEAR				
Investment in Subsidiaries	423,155,682	170,650,583	0	252,505,099
Miscellaneous	77,680,239	67,720,070	9,960,169	0
TOTAL	<u>500,835,921</u>	238,370,653	9,960,169	252,505,099

Attachment 7, Form 1120, Schedule L, Line 14, Other Assets
(ItemizedOtherAssetsSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Deposits	13,194,762	5,427,286	975,522	6,791,954
Miscellaneous	12,125,900	142,170,210	27,131,986	-157,176,296
TOTAL	<u>25,320,662</u>	147,597,496	28,107,508	-150,384,342
END OF TAX YEAR				
Deposits	18,491,267	10,724,682	1,563,221	6,203,364
Miscellaneous	21,158,820	195,445,335	35,276,617	-209,563,132
TOTAL	<u>39,650,087</u>	206,170,017	36,839,838	-203,359,768

Attachment 8, Form 1120, Schedule L, Line 18, Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Payrolls	9,650,780	6,738,707	926,308	1,985,765
Income Taxes Payable	5,788,693	5,777,110	0	11,583
Interest	20,639,889	20,639,889	0	0
Miscellaneous	11,156,099	9,963,077	874,126	318,896
TOTAL	<u>47,235,461</u>	43,118,783	1,800,434	2,316,244
END OF TAX YEAR				
Payrolls	11,852,741	9,102,456	854,321	1,895,964
Income Taxes Payable	8,759,638	3,957,985	0	4,801,653
Interest	25,741,862	25,741,862	0	0
Miscellaneous	9,846,476	56,870,089	946,679	-47,970,292
TOTAL	<u>56,200,717</u>	95,672,392	1,801,000	-41,272,675

Attachment 9, Form 1120, Schedule L, Line 21, Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc.	The Greek Playhouse	Acme Foods Corp
BEGINNING OF TAX YEAR				
Deferred Income Tax	1,711,311	1,711,311	0	0
Miscellaneous	327,729	205,424	122,305	0
TOTAL	<u>2,039,040</u>	1,916,735	122,305	0
END OF TAX YEAR				
Deferred Income Tax	-525,689	-525,689	0	0
Miscellaneous	256,314	0	256,314	0
TOTAL	<u>-269,375</u>	-525,689	256,314	0

Form 1120, Schedule M-2 Analysis of Un-appropriated Retained Earnings per Books

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc..	The Greek Playhouse	Acme Foods Corp
1. Balance at BOY	48,595,621	(26,391,630)	12,734,037	62,253,214
2. Net Income per books	80,174,706	41,387,930	2,598,349	36,188,427
3. Other Increases: (See Schedule 10 below)				
Prior Period Adjustment	7,333,986	10,289,934	(3,161,465)	205,517
4. Total of Lines 1-3	136,104,313	25,286,234	12,170,921	98,647,158
5. Distributions:				0
(A) Cash	0	0	0	0
(B) Stock	0	0	0	0
(C) Property	0	0	0	0
6. Other Decreases	0	0	0	0
7. Total of Lines 5-6	0	0	0	0
8 Bal @ EOY (Line 4 less Line 7)	136,104,313	25,286,234	12,170,921	98,647,158

Attachment 10, Form 1120, Schedule M-2, Line 3, Other Increases
(ItemizedOtherIncreasesSchedule)

Consolidated Schedules	Total	Hide 'N Seek Foods, Inc..	The Greek Playhouse	Acme Foods Corp
Prior Period Adjustment	<u>7,333,986</u>	10,289,934	(3,161,465)	205,517

Attachment 11 From 5471 attachment, Sch C, Line 16, Other Deductions
(ItemizedOtherDeductionsSchedule2)
Foreign Corporation #1

Line	Amount
16 Managerial Services	1,448,935

Attachment 12 Form 5471 attachment, Sch F, Line 12, Other Assets
(ItemizedOtherAssetsSchedule)
Foreign Corporation #1

Line	Amount
12a Intercompany Receivable	17,793,000
12b Intercompany Receivable	17,793,000

Attachment 13 Form 5471 attachment, Sch F, Line 12 Other Assets
(ItemizedOtherAssetsSchedule)
Foreign Corporation #2

Line	Amount
12a Intercompany Receivable	4,000,000
12b Intercompany Receivable	4,000,000

Attachment 14, Schedule M-3 (Consolidated), Part II, Line 9, Income (Loss) from US Partnership (*PartnershipInterestSchedule*)

Corporation Name	Hide 'N Seek Foods, Inc.
Corporation EIN	11-0000002
Name	Playground Partnership
EIN	11-0000025
EOY Profit Sharing Percentage	65
EOY Loss Sharing Percentage	65
Income Loss Per Income Statement	0
Temporary Difference	(59,869)
Permanent Difference	0
Income Loss Per Tax Return	(59,869)

Corporation Name	Greek Playhouse
Corporation EIN	11-0000012
Name	Card Shark Partnership
EIN	11-0000026
EOY Profit Sharing Percentage	75
EOY Loss Sharing Percentage	75
Income Loss Per Income Statement	0
Temporary Difference	220,747
Permanent Difference	0
Income Loss Per Tax Return	220,747

Corporation Name	Acme Foods, Inc
Corporation EIN	11-0000013
Name	Game Over Partnership
EIN	11-0000027
EOY Profit Sharing Percentage	55
EOY Loss Sharing Percentage	55
Income Loss Per Income Statement	0
Temporary Difference	(106,742)
Permanent Difference	0
Income Loss Per Tax Return	(106,742)

Name	Cool Water Partnership
EIN	11-0000028
EOY Profit Sharing Percentage	50
EOY Loss Sharing Percentage	50
Income Loss Per Income Statement	0
Temporary Difference	(106,111)
Permanent Difference	0
Income Loss Per Tax Return	(106,111)

Name	Hot Tea Partnership
EIN	11-0000029
EOY Profit Sharing Percentage	50
EOY Loss Sharing Percentage	50
Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,708,017)
Permanent Difference	0
Income Loss Per Tax Return	50,629,983

TOTAL ACME	
Income Loss Per Income Statement	59,338,000
Temporary Difference	(8,759,992)
Permanent Difference	0
Income Loss Per Tax Return	<u>50,417,130</u>

Attachment 15, Schedule M-3 (Consolidated), Part II, Line 25, Other Income (Loss) with Differences (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	<u>1,710,800</u>	<u>(4,032,268)</u>		<u>(2,321,468)</u>

Attachment 16, Schedule M-3 (Consolidated), Part III, Line 35, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	27,787,166	(3,143,866)		24,643,300
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional Reserves	4,911,989	(112,983)		4,799,006
Misc. Other Deductions	18,669,619	(7,186,658)		11,482,961
Employee Benefit Plan	<u>1,005,863</u>	<u>(837,259)</u>		<u>168,604</u>
TOTAL	<u>58,867,541</u>	<u>(11,144,414)</u>		<u>47,723,127</u>

Attachment 17, Schedule M-3 (Hide 'N Such, Inc), Part II, Line 25, Other Income (Loss) with Differences (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	<u>977,052</u>	<u>(3,206,156)</u>		<u>(2,229,104)</u>

Attachment 18, Schedule M-3 (Hide 'N Seek Foods, Inc), Part III, Line 35, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Books</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Return</u>
Salaries	22,571,248	48,135		22,619,383
Rents	2,852,744	192,045		3,044,789
Insurance	3,640,160	(55,693)		3,584,467
Outside Professional services	4,911,989	(112,983)		4,799,006
Misc. Other Deductions	<u>10,518,447</u>	<u>109,438</u>		<u>10,627,885</u>
TOTAL	<u>44,494,588</u>	<u>180,942</u>		<u>44,675,530</u>

Attachment 19, Schedule M-3 (Acme Foods), Part II, Line 25, Other Income (Loss) with Differences (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	725,904	(818,268)		(92,364)

Attachment 20, Schedule M-3 (Acme Foods), Part III, Line 35, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Salaries and Wages	5,215,918	(3,192,001)		2,023,917
Employee Benefit Plan	1,005,863	(837,259)		168,604
Miscellaneous	<u>11,991,734</u>	<u>(11,190,145)</u>		<u>801,589</u>
TOTAL	<u>18,213,515</u>	<u>(15,219,405)</u>		<u>2,994,110</u>

Attachment 21, Schedule M-3 (Greek Playhouse), Part II, Line 25, Other Income (Loss) with Differences (*OtherIncomeLossItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Exchange Gain/Loss Realized	<u>7,844</u>	<u>(7,844)</u>	0	0

Attachment 22, Schedule M-3 (Greek Playhouse), Part III, Line 35, Other Expenses with Differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

	<u>Per Income Statement</u>	<u>Temporary Differences</u>	<u>Permanent Differences</u>	<u>Per Tax Return</u>
Misc. Other Deductions	(3,840,562)	3,894,049		53,487
TOTAL	<u>(3,840,562)</u>	<u>3,894,049</u>	0	<u>53,487</u>

Attachment 23, Form 5471 (Foreign Corp #3), Box B, Category of filer checkboxes (*Category3FilerStatement*)

Amount of indebtedness	Foreign Corporation #3 has no indebtedness with any related party
Type of indebtedness	New acquisition
Name	Hide'N Such Foods, Inc.
Address	32 Any Street, Anytown, TX
Identifying Number	11-0000002
Number of shares	640

Form 1120 Test 2		U.S. Corporation Income Tax		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 20				
A	Check if: 1a, 1b, 2, 3, 4	1 and 4 are checked		
B	Employer EIN	11-0000002		
Name and Address: Hide 'N Seek Foods, Inc., 32 Any Street, Anytown, TX				
C	Date of incorporated	June 15, 1979		
D	Total assets	860,788,175		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales	496,432,805		
1b	Less returns and allowances	60,233,606		
1c	Balance	436,199,199		
2	Cost of goods sold (Sch A, line 8)	287,440,463		
3	Gross profit. (Subtract line 2 from line 1c)	148,758,736		
4	Dividends	2,304,041		
5	Interest	3,109,659		
6	Gross rents	6,132,695		
7	Gross royalties	2,707,354		
8	Capital gain net income	303,831		
9	Net gain or (loss) F4797	530,308		
10	Other Income	49,957,634	See Attachment 1	
11	Total income. Add lines 3 through 10	213,804,258		
12	Compensation of officers	3,563,291		
13	Salaries & wages (less employment credits)	30,986,825		
14	Repairs and maintenance	598,092		
15	Bad debts	378,768		
16	Rents	3,473,590		
17	Taxes and licenses	5,726,524		
18	Interest	21,434,718		
19	Charitable contributions	148,769		
20	Depreciation (attach Form 4562)	1,656,534		
21	Depletion			
22	Advertising	1,870,199		
23	Pension, profit-sharing, etc., plans	2,227,414		
24	Employee benefit programs	3,289,542		
25	Domestic production act.(attach F8903)			
26	Other deductions (attach schedule)	55,260,416	See Schedule 2	
27	Total deductions (add lines 12 – 26)	130,614,682		
28	Taxable income before net operating loss deduction (line 11 less line 27)	83,189,576		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income (line 28 less line 29c)	83,189,576		
31	Total tax (Sch J, line 10)	17,799,010		
32a	Payments: a 2007 overpayment	232,650		
32b	2007 estimated tax payment	20,000,000		
32c	Less 2007 refund applied for			
32d	Balance	20,232,650		
32e	Tax deposited w/ F7004			
32f(1)	Credit from F2439			
32f(2)	Credit from F4136			
32f	Total credits from 32f(1) and 32f(2)			

	Line Description	Line Amount	Write-in / Literal / Attachment
32g	Total Payments	20,232,650	
33	Estimated tax penalty		
34	Tax Due.		
35	Overpayment	2,433,640	
36	Credit to 2008 estimated tax	1,000,000	
36	Refund	1,433,640	
	May IRS discuss?	Yes	
	Preparer's SSN or PTIN:	999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc. 100 Efile Drive, Anytown, TX 71231	
	Preparer's EIN:	11-0000011	
	Preparer's Phone no.:	512-555-1212	
Schedule A Cost of Goods Sold			
1	Inventory at beginning of year	96,446,105	
2	Purchases	240,726,374	
3	Cost of labor	63,913,239	
4	Additional sect 263A cost (attach schedule)	(122,798)	See Schedule 3
5	Other costs (attach schedule)	17,714,999	See Schedule 4
6	Total (add lines 1 through 5)	418,677,919	
7	Inventory at the end of year	131,237,456	
8	Cost of goods sold (line 6 less line 7)	287,440,463	
9a (i)	Cost		
9a (ii)	Lower of cost or market		
9a (iii)	Other (specify method and attach explanation)		
9b	Check if write-down of subnormal goods		
9c	Check if the LIFO method was adopted this tax year...		
9d	If the LIFO inventory method was used, enter percentage or amounts of closing inventory...		
9e	Do Sec 263A rules apply	Yes	
9f	Change in determining quantities, cost, and valuations? (If yes, attach explanation)	No	
Schedule C Dividends and Special Deductions			
1(a)	Dividends from < 20% domestic div recd		
1(c)	Dividends from <20% domestic special ded		
2(a)	Dividends from > 20% domestic div recd		
2(c)	Dividends from > 20% domestic spec ded		
3(a)	Dividends from debt-finance div recd		
3(c)	Dividends from debt-finance spec ded		
4(a)	Dividends from certain preferred stock < 20% div recd		
4(c)	Dividends from certain preferred stock < 20% spec deductions		

	Line Description	Line Amount	Write-in / Literal
5(a)	Dividends from certain preferred stock > 20% div recd		
5(c)	Dividends from certain preferred stock > 20% spec ded		
6(a)	Dividends from < 20% foreign div recd		
6(c)	Dividends from < 20% foreign spec ded		
7(a)	Dividends from > 20% foreign div recd		
7(c)	Dividends from > 20% foreign spec ded		
8(a)	Dividends from wholly own div recd		
8(c)	Dividends from wholly own spec ded		
9	Total (add lines 1 through 8)		
10a	Dividends from domestic corp. div recd		
10c	Dividends from domestic corp. spec ded		
11a	Dividends from affl group member div recd		
11c	Dividends from affl group member spec ded		
12a	Dividends from control group FSC div recd		
12c	Dividends from control group FSC spec ded		
13	Dividends from foreign corporation		
14	Income from control foreign group	2,304,041	
15	Foreign dividend gross-up		
16	IC-DISC and former DIS		
17	Other dividends		
18	Deduction for dividends		
19	Total dividends (Add lines 1 through 17)	2,304,041	
20	Total special dividends (Add lines 9, 10, 11, 12 & 18)		

**Schedule E
Compensation of Officers**

1(a)	Name of officer	Doug Doe	
1(b)	SSN	999-06-0016	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,294,635	
1(a)	Name of officer	Jane Doe	
1(b)	SSN	999-06-0017	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,009,528	
1(a)	Name of officer	Tom Doe	
1(b)	SSN	9999-06-0018	
1(c)	% of time devoted to bus		
1(d)	% of common stock own		
1(e)	% of preferred stock own		
1(f)	Amount of compensation	1,259,128	
2	Total compensation	3,563,291	
3	Comp claimed on Sch A		
4	Subtract line 3 fm line 2	3,563,291	

Schedule J Tax Computation						
	Line Description	Line Amount		Write-in / Literal		
1	Check if control group member	Checked				
2	Income tax	29,116,352				
	Check qualified PSC box					
3	Alternative minimum tax (4626)					
4	Add lines 2 & 3	29,116,352				
5a	Foreign tax credit – (F1118)					
5b	Credits from F5735/F8834					
5c	General business credit 3800, 6478, 8835, 8844					
5d	Credit prior year minimum (F8827)	11,317,342				
5e	Bond credits check if F 8860 F8912					
6	Total credits	11,317, 342				
7	Subtract line 6 fm line 4	17,799,010				
8	Personal holding com tax					
9	Other taxes – check if. F4255, F8611, F8697, F8866, F8902, Other Form					
10	Total tax	17,799,010				
Schedule K Other Information						
1(a)	Cash					
1(b)	Accrual	Checked				
1(c)	Other					
2(a)	Business activity code	311900				
2(b)	Business Activity	Food Manufacturing				
2(c)	Product or Service	Coffee				
3	Entity own ≥50% voting stock of Corp.?	No				
	Corp owns 50% or more?	No				
4	Sub in affiliated group?	No				
5a	Individual own 10% or more?	No				
5b	Percentage owned	No				
6	Corp paid dividends?	No				
7	Foreign owned > 25%	No				
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offered debt ins					
9	Tax-exempt interest rcvd					
10	Number of shareholders					
11	Has NOL forego carryback pd					
12	Avail NOL carryback fm pr yr					
13	Total receipts less than \$ 250,000?	No				
Schedule L Balance Sheets per Books						
	Assets	Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		1,400,129		(1,084,483)	
2a	Trade notes	67,505,582		88,009,947		
2b	Less allowance	(3,565,083)	63,940,499	(3,429,116)	84,580,831	
3	Inventories		96,446,105		131,237,456	
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		58,184,400		17,472,554	See Attachment 5

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		391,810,173		500,835,921	See Attachment 6
10a	Bldgs & other deprec assets	165,666,792		191,729,290		
10b	Less accumulated depreciation	(114,027,850)	51,638,942	(117,663,548)	74,065,742	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land		3,046,857		3,058,582	
13a	Intangible assets	9,649,921		17,146,830		
13b	Less accumulated amortization	(5,122,236)	4,527,685	(6,175,345)	10,971,485	
14	Other assets		25,320,662		39,650,087	See Attachment 7
15	Total assets		696,315,452		860,788,175	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		17,736,997		26,805,004	
17	Mortgages, notes, bonds payable < 1yr		45,556,804		57,898,678	
18	Other current liabilities		47,235,461		56,200,717	See Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		216,040,151		268,662,559	
21	Other liabilities		2,039,040		(269,375)	See Attachment 9
22a	Cap stock-Prefer					
22b	Cap stock Common		40,156,378	40,315,772	40,315,772	
23	Additional paid-in capital		278,995,000		282,772,118	
24	Retained earnings-Appropriated					
25	Retained earnings- Un-appropriated		48,595,621		136,104,313	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock				(7,701,611)	
28	Total liabilities & shareholders equity		696,315,452		860,788,175	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return			
	Line Description	Line Amount	Write-in / Literal
1	Net Income		
2	Fed income tax per books		
3	Excess of capital loss		
4	Income taxed not recorded		
5	Expenses recorded on books		
5a	Depreciation		
5b	Charitable contribution		
5c	Travel & entertainment		
5	Line 5 total		
6	Add lines 1 – 5		
7	Tax-exempt interest		
7	Income recorded on books (itemize)		
7	Line 7 total		
8	Deductions not charged against book (itemize)		
8a	Depreciation		
8b	Charitable contribution		
8	Line 8 total		
9	Add lines 7 & 8		
10	Income		
Schedule M-2 Analysis of Un-appropriated Retained Earning per Books			
1	Balance at beg of year	48,595,621	
2	Net income (loss) per book	80,174,706	
3	Other increases	7,333,986	See Attachment 10
4	Add lines 1, 2, and 3	136,104,313	
5a	Distributions - Cash		
5b	Distributions – Stock		
5c	Distributions – Property		
6	Other decreases		
7	Add lines 5 and 6		
8	Balance at end of year	136,104,313	

Schedule 0 Test 2		Consent Plan and Apportionment Schedule for a Controlled Group		TY 2007
Name of Corporation: Hide 'N Seek Foods, Inc.,				
EIN: 11-0000002				
Part I Apportionment Plan Information				
	Line Description	Line Amount / Information	Write-in / Literal	
1. Type of controlled group:				
a.	Parent-subsidiary group	Checked		
b.	Brother-sister group			
c.	Combined group			
d.	Life insurance companies			
2. The corporation has been a member of this group:				
a.	For the entire year	Checked		
b.	From _____, 20 until _____, 20			
3. This corporation consents to:				
a.	Adopt an apportionment plan	Checked	.	
b.	Amend the current apportionment plan			
c.	Terminate the current apportionment plan			
4. Check the applicable box concerning the status of the group's apportionment plan				
a.	No app plan in effect or being adopted			
b.	An app plan is in effect	Checked		
b.	Tax Year or item b	December 31, 1985		
c.	All members of group amend previous plan			
c.	Tax Yr for item c			
d.	All members adopt plan effective for current TY			
d.	Tax YR for item d			
e.	Plan terminated			
e.	Date plan terminated			
e(i)	Group not exist CY end 12-31 subsequent to adopt plan			
e(ii)	Corp component current not component member on succeeding 12-31			
e(iii)	Corp not component current was member succeeding 12-31			
e(iv)	All members agreed to terminate previous plan			
5. If all members of group adopt or amend plan after due date for current TY, Is at least one yr remain on statute of limit from date corp. filed amended return for yr any deficiency resulted there?				
a)	Statute Limit expire Yes			
a(i)	Stat limit expire date			
a(ii)	Date corp. entered agreement with IRS to extend statute			
a (ii)	Extended statute date			
b	Stat Limit expire no			

Part II Taxable Income Apportionment								
	(a) Group Member's Name and EIN	(b) Member's Tax Year	(c) 15%	(d) 25%	(e) 34%	(f) 35%	(g) Total c-f	
1	Hide N Such, Inc 11-0000002	1979	5,011,806	8,353,011	11,360,095	11,694,2	33,412,043	
2	The Greek Playhouse 11-0000012	1990	18,335	30,588	41,599	42,781	122,231	
3	Acme Food 11-0000013	1980	7,448,295	12,413,826	16,882,803	17,379,356	49,655,302	
Total			12,478,436	20,797,394	28,284,457	29,116,352	83,189,576	
Part III Income Tax Apportionment								
	(a) Group Member Name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	Total
1	Hide N Such, Inc	7,500	6,250	3,374,500	8,194,215	11,750	100,000	11,694,215
2	The Greek Playhouse	6,417	6,250	14,546	14,973	595	0	42,781
3	Acme Food	7,500	6,250	33,745	13,879,356	11,750	100,000	17,374,356
Total		21,417	18,750	6,763,546	22,088,544	24095	200,000	29,116,352
Part IV Other Apportionments								
	(a) Group Member Name	(b) Accum. Earn Cr	(c) AMT Exempt Amt	(d) Phase-out of AMT Exempt Amt	(e) Penalty for FTP ES Tax	(f) Other		
1								
2								
3								
4								
Total								

Form Sch N (1120) Test 2		Foreign Operations of U.S. Corporations		2007
Name: Hide 'N Seek Foods, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Owned foreign disregarded entity	No		
1b	Number F8858			
2	Number F8865			
3	Owned 10% interest in other foreign partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	3		
5	Distribution/grantor/transferor foreign trust	No		
6a	Interest in financial account	No		
6b	Name of foreign country			
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 54 totals all F8873			

Form 8050 Test 2		Direct Deposit of Corporate Tax Refund	2007
	Name of corporation (as shown on tax return)	Hide 'N Seek Foods, Inc.	
	EIN	11-0000002	
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
1	Routing number (9 digits, first two must be between 01 and 12 or 21 through 32)	012456778	
2	Account number (includes hyphens, omit spaces and special symbols)	1111-22-3456	
3	Type of account - Checking	Checked	
3	Type of account - Savings		

Form 4626 Test 2		Alternative Minimum Tax – Corporations		2007
Name: Hide 'N Seek Foods, Inc.				
EIN: 11-0000002				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Taxable Income before NOL	83,189,576		
2a	Depreciation of post-1986 prop	5,098,317		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss	(453,363)		
2f	Long-term contracts			
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences	1,959,750		
3	Pre-adjustment AMTI (Combine lines 1 thru 2o)	89,794,280		
4a	ACE from line 10 of ACE worksheet	88,728,640		
4b	Subtract line 3 from line 4a	(1,065,640)		
4c	Multiply line 4b by 75% (.75)	799,230		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	1,668,227		
4e	ACE adjustment	(799,230)		
5	Combine lines 3 and 4e	88,995,050		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	88,995,050		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-			
9	Subtract line 8c from line 7	88,995,050		
10	Multiply line 9 by 20% (.20)	17,799,010		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax (line 10 less line 11)	17,799,010		
13	Regular tax liability	29,116,352		
14	Alternative minimum tax (line 12 less line 13)			

Form 851 Test 2		Affiliations Schedule	2007
Tax Year ending ,			
	Name of common parent corporation	Hide 'N Seek Foods, Inc.	
	EIN	11-0000002	
	Number, street, and room or suite no.	32 Any Street	
	City or town, state, and Zip	Anytown, TX	
Part I Overpayment Credits, Estimated Tax Payments, and Tax Deposits			
Corp No.	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1	Common parent corporation - Name and address of		
	Portion of overpayment credits and estimated tax payments	20,232,650	
	Portion of tax deposited with Form 7004		
2	Subsidiary corporations: Name and address	The Greek Playhouse, 60 Any Street, Anytown, TX 78621	
	EIN	11-0000012	
	Portion of overpayment credits and estimated tax payments		
	Portion of tax deposited with Form 7004		
	Totals - Portion overpayment credits		
	Totals - Portion of tax deposited w/ F7004		
3	Subsidiary corporations: Name and address	Acme Foods, Inc. 61 Any Street, Anytown, TX 78621	
	EIN	11-0000013	
	Portion of overpayment credits and estimated tax payments		
	Portion of tax deposited with Form 7004		
	Totals - Portion overpayment credits		
	Totals - Portion of tax deposited w/ F7004		
4			
5			
6			
7			
8			
9			
10			
Part II Principal Business Activity, Voting Stock Information, Etc.			
Corp No.	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1	Common parent corp. -Principal business activity (PBA)	Food Manufacturing	
	PBA Code No.	311900	
2	Subsidiary corp. - Principal business activity (PBA)	Performing Arts Company	
	PBA Code No.	711100	
	Any non-dividend distributions? Yes or No	No	
	Stock holdings begin yr -Number of shares	100	
	Percent of voting power	100	
	Percent of value	100	
	Owned by Corporation no.		
3	Subsidiary corp. - Principal	Crop Production	

Form 851 Test 2		Affiliations Schedule	2007
	business activity (PBA)		
	PBA Code No.	111900	
	Any non-dividend distributions? Yes or No	No	
	Stock holdings begin yr -Number of shares	100	
	Percent of voting power	100	
	Percent of value	100	
	Owned by Corporation no.		
4			
5			
6			
7			
8			
9			
10			
Part III Changes in Stock Holdings During the Tax Year			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Corp No.	2	
	Name of corporation	The Greek Playhouse	
	Shareholder of Corp No.	1	
	Date of transaction	11/15/07	
	(a)Changes - Number of shares acquired	1,000	
	(a)Number of shares disposed of		
	(b)Shares after changes - Percent of voting power	100	
	(b) Shares after changes - Percent of value	100	
	(c) Retained share exceed value? Yes/No		
	(d)Deduction a loss? Yes/No		
	(e)Details of changes Yes/No		
	(f) List dates and amounts of transactions		
Part IV Additional Stock Information			
1	More than one class of stock outstanding? Yes/No		
	Corp No.		
	Name of corporation		
	Class of stock		
2	Member re-affiliated within 60 months? Yes/No		
	Corp No.		
	Name of corporation		
	Explanation		
3	Any arrangement in existence? Yes/No		
	Corp No.		
	Name of corporation		
	Item 3a		

Form 851 Test 2		Affiliations Schedule		2007
	Item 3b			
	Item 3c			
	Corp No.			
	Item 3d-Provide description of arrangement			

Sch D (1120) Test 2 (Consolidated)		Capital Gains and Losses	2007
Name: Hide 'N Seek Foods, Inc.			
EIN: 11-0000002			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss (Combine lines 1 thru 4)		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Pass-thru from Partnership	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	199,949	
7	Enter gain from Form 4797, line 7 or 9	103,882	
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss(Combine lines 6 thru 10)	303,831	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)		
13	Net capital gain (line 11 less line 5)	303,831	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	303,831	

Sch D (1120) Test 2 Hide 'N Seek Foods (parent)		Capital Gains and Losses		2007
Name: Hide 'N Seek Foods, Inc.				
EIN: 11-0000002				
Part I Short-Term Capital Gains & Losses				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1(a)	Description of Property			
1(b)	Date acquired			
1(c)	Date sold			
1(d)	Sales price			
1(e)	Cost or other basis			
1(f)	Gain or loss			
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchanges			
4	Unused capital loss carryover			
5	Net short-term capital gain or loss (Combine lines 1 thru 4)			
Part II Long-Term Capital Gains & Losses				
6(a)	Description of property	Pass-thru from Partnership		
6(b)	Date acquired			
6(c)	Date sold			
6(d)	Sales price			
6(e)	Cost or other basis			
6(f)	Gain or loss	103,883		
7	Enter gain from Form 4797, line 7 or 9	103,882		
8	Long-term capital gain from installment sales			
9	Long-term capital gain or loss from like-kind exchanges			
10	Capital gain distributions			
11	Net long-term capital gain or loss(Combine lines 6 thru 10)	207,765		
Part III Summary of Parts I and II				
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)			
13	Net capital gain (line 11 less line 5)	207,765		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	207,765		

Sch D (1120) Test 2 Greek Playhouse		Capital Gains and Losses	2007
Name: The Greek Playhouse			
EIN: 11-0000012			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss (Combine lines 1 thru 4)		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Pass-thru from Partnership	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	220,747	
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss (Combine lines 6 thru 10)	220,747	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)		
13	Net capital gain (line 11 less line 5)	220,747	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	220,747	

Sch D (1120) Test 2 Acme Foods		Capital Gains and Losses	2007
Name: Acme Foods Corp			
EIN: 11-0000013			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term capital gain or loss (Combine lines 1 thru 4)		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property	Pass-thru from Partnership	
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss	(124,681)	
7	Enter gain from Form 4797, line 7 or 9		
8	Long-term capital gain from installment sales		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net long-term capital gain or loss (Combine lines 6 thru 10)	(124,681)	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)	(124,681)	
13	Net capital gain (line 11 less line 5)		
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	(124,681)	

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007		
Name: Hide 'N Seek Foods, Inc. Consolidated						
EIN: 11-0000002						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information		Write-in / Literal / Attachments		
1a	Filed SEC F10-K income stmt?	Yes				
1b	Certified audit income stmt?					
1c	Income stmt for period?					
2a	Income statement period	01/01/2007	12/31/2007			
2b	Income statement restated?	No				
	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?	No				
2c		No				
2d	Income stmt restated for 5 periods	No				
	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?	No				
2e		No				
3a	Voting stock publicly traded?	Yes				
3b	Symbol of pub traded stock	HIDSK				
	9-digit CUSIP of pub traded stock	959959959				
3c		959959959				
4	Worldwide consol net income	82,411,378				
5a	Net income non-includible foreign	(2,304,041)				
5b	Net loss non-includible foreign	105,264				
6a	Net income non-includible US					
6b	Net loss non-includible US					
7a	Net income non-includible Other					
7b	Net loss non-includible Other					
8	Adjustment to eliminations of transact	(37,895)				
9	Adjustment to reconcile income statement					
10a	Intercompany adjustments					
10b	Other statutory accounting					
10c	Other adjustments					
11	Net income (loss) per statement	80,174,706				
Schedule M-3 (Form 1120) 2007 Page 2						
Name: Hide 'N Seek Foods, Inc. Consolidated						
EIN: 11-0000002						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) fm equity method foreign					

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
2	Gross foreign div					
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
3	Subpart F, QEF		2,304,041		2,304,041	
4	Sec 78 gross-up					
5	Gross foreign dist					
6	Income (loss) fm equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US	59,338,000	(8,759,992)		50,578,008	See Attachment 14
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Reportable transact items					
13	Interest income	1,032,236	2,077,423		3,109,659	
14	Total accrual to cash adjustment					
15	Hedging trans					
16	Mark-Market Income					
17	Cost of gds sold	(278,001,856)	(9,438,607)		(287,440,463)	
18	Sale vs. lease					
19	Sec 481(a) adjust					
20	Unearned/ deferred revenue					
21	Income recogn					
22	Org issue disc					
23a	Income stmt gain/ loss on sale	(39,914)		39,914		
23b	Gross cap gain		189,195		189,195	
23c	Gross cap loss					
23d	Net gain/loss		530,308		530,308	
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					
24	Capital loss					
25	Other income (loss)	1,710,800	(4,032,268)		(2,321,468)	See Attachment 15
26	Tot Income	(215,960,734)	(17,129,900)	39,914	(233,050,720)	

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
	(loss)					
27	Tot expns/ded	(109,192,583)	9,009,599	11,095,257	(89,087,727)	
28	Other Income (loss) w/ no diff	405,328,023			405,328,023	
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
29a	Add lines 26 thru 28	80,174,706	(8,120,301)	11,135,171	83,189,576	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation tot	80,174,706	(8,120,301)	11,135,171	83,189,576	
Name: Hide 'N Seek Foods, Inc. Consolidated						
EIN: 11-0000002						
Consolidated Return checkbox <input type="checkbox"/>						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US current income tax expense	16,001,211		(16,001,211)		
2	US defer income tax expense	(145,423)		145,423		
3	State local current income tax expense	5,059,930	666,594		5,726,524	
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/held tax					
8	Interest expense	21,363,522	71,196		21,434,718	
9	Stock opt expense			6,214,608	6,214,608	
10	Other equity comp					
11	Meals Entrtmnt	2,683,589		(1,524,280)	1,159,309	
12	Fines penalties	5,204		(5,204)		
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit-	2,227,414			2,227,414	

Form Schedule M-3 (1120) Test 2 Consolidated		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
	sharing					
17	Other post-retirement					
18	Deferred comp					
19	Charitable contribution cash tang	73,362		75,407	148,769	
		(a) Income (loss) per Income Stmnt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
20	Charitable contribution intang prop					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis other costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	971,988	1,445,968		2,417,956	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	1,651,217	5,317		1,656,534	
32	Bad debt expense	433,028	(54,260)		378,768	
33	Corp-own life ins					
34	Purch vs. lease					
35	Other expns/ded	58,867,541	(11,144,414)		47,723,127	See Attachment 16
36	Total expense/deduction items	109,192,583	(9,009,599)	(11,095,257)	89,087,727	

Form Schedule M-3 (1120) Test 2 Hide 'N Seek Foods, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007		
Name: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information	Write-in / Literal / Attachments			
1a	Filed SEC F10-K income stmt?					
1b	Certified audit income stmt?					
1c	Income statement for period?					
2a	Income statement period					
2b	Income statement restated?					
2c	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?					
2d	Income statement restated for 5 periods?					
2e	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?					
3a	Voting stock publicly traded?					
3b	Symbol of pub traded stock					
3c	9-digit CUSIP of pub traded stk					
4	Worldwide consol net Income					
5a	Net income non-includible foreign					
5b	Net loss non-includible foreign					
6a	Net income non-includible US					
6b	Net loss non-includible US					
7a	Net income non-includible Other					
7b	Net loss non-includible Other					
8	Adjust to eliminations of transact					
9	Adjust to reconcile Income statement					
10a	Intercompany adjustments					
10b	Other statutory adjustments					
10c	Other adjustments					
11	Net income (loss) per statement					
Schedule M-3(Form 1120) 2007 Page 2						
Name: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox		Checked				
Name of Subsidiary: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Part II						
Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal

Form Schedule M-3 (1120) Test 2 Hide 'N Seek Foods, Inc.		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
1	Income (loss) fm equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF		2,304,041		2,304,041	
4	Sec 78 gross-up					
5	Gross foreign dist					
6	income (loss) fm equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US		(59,869)		(59,869)	
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Report transact items					
13	Interest income	1,221,456			1,221,456	
14	Total accrual to cash adjust					
15	Hedging trans					
16	Mark-Mkt income					
17	Cost of gds sold	(256,751,409)	(9,161,241)		(265,912,650)	
18	Sale vs. lease					
19	Sec 481(a) adjust					
20	Unearned/ deferred revenue					
21	Income recogn					
22	Org issue disc					
23a	Income stmt gain/ loss on sale	(43,256)		43,256		
23b	Gross cap gain		207,765		207,765	
23c	Gross cap loss					
23d	Net gain/loss		528,161		528,161	
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					
24	Capital loss					
25	Other income (loss)	977,052	(3,206,156)		(2,229,104)	See Attachment 17
26	Tot income (loss)	(254,596,157)	(9,387,299)	43,256	(263,940,200)	
27	Tot expns/ded	(85,001,618)	(1,678,423)	3,046,579	(83,633,462)	
28	Other income (loss) w/ no diff	380,985,705			380,985,705	
29a	Add lines 26 thru 28	41,387,930	(11,065,722)	3,089,835	33,412,043	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation tot	41,387,930	(11,065,722)	3,089,835	33,412,043	

Name: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox			Checked			
Name of Subsidiary: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US current income tax expense	8,117,700		(8,117,700)		
2	US defer income tax expense	(73,776)		73,776		
3	State local current income tax expense	4,351,535	(176,713)		4,174,822	
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/hold tax					
8	Interest expense	21,342,118	71,196		21,413,314	
9	Stock opt expense			6,214,608	6,214,608	
10	Other equity comp					
11	Meals Enttrmnt	2,362,058		(1,257,819)	1,104,239	
12	Fines penalties	5,204		(5,204)		
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit-sharing	2,006,997			2,006,997	
17	Other post-retrmnt					
18	Deferred comp					
19	Charitable contribution cash tang	71,593		45,760	117,353	
20	Charitable contribution intangible prop					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis other costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	519,407	1,563,199		2,082,606	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	1,469,944			1,469,944	
32	Bad debt expense	334,250	39,799		374,049	
33	Corp-own life ins					
34	Purchase vs. lease					
35	Other expense/ded	44,494,588	180,942		44,675,530	See Attachment 18
36	Total expense/deduction items	85,001,618	1,678,423	(3,046,579)	83,633,462	

Form Schedule M-3 (1120) Test 2 Acme Foods	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More	2007
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Name: **Hide 'N Seek Foods, Inc.**EIN: **11-0000002**

Part I Financial Information and Net Income (Loss) Reconciliation			
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
1a	Filed SEC F10-K income stmt?		
1b	Certified audit income stmt?		
1c	Income stmt for period?		
2a	Income statement period		
2b	Income statement restated?		
2c	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?		
2d	Income statement restated for 5 periods?		
2e	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?		
3a	Voting stock publicly traded?		
3b	Symbol of pub traded stock		
3c	9-digit CUSIP of pub traded stock		
4	Worldwide consol net income		
5a	Net income non-includible foreign		
5b	Net loss non-includible foreign		
6a	Net income non-includible US		
6b	Net loss non-includible US		
7a	Net income non-includible Other		
7b	Net loss non-includible Other		
8	Adjustment to eliminations of transact		
9	Adjustment to reconcile income statement		
10a	Intercompany adjustments		
10b	Other statutory adjustments		
11	Net income (loss) per stmt		

**Schedule M-3
(Form 1120) 2007 Page 2**

Name: **Hide 'N Seek Foods, Inc.**EIN: **11-0000002**Consolidated Return checkbox ☒ **Checked**Name of Subsidiary: **Acme Foods Inc.**EIN: **11-0000013**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
	(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal	

Form Schedule M-3 (1120) Test 2 Acme Foods		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
1	Income (loss) fm equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF					
4	Sec 78 gross-up					
5	Gross foreign dist					
6	income (loss) fm equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US	59,338,000	(8,759,992)		50,578,008	
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Reportable transact items					
13	Interest income	475,203	1,252,122		1,727,325	
14	Total accrual to cash adjust					
15	Hedging trans					
16	Mark-Mkt income					
17	Cost of gds sold	(20,935,016)	(277,366)		(21,212,382)	
18	Sale vs. lease					
19	Sec 481(a) adjust					
20	Unearned/ deferred revenue					
21	Income recogn					
22	Org issue disc					
23a	Income stmt gain/ loss on sale	1,195		(1,195)		
23b	Gross cap gain		(18,570)		(18,570)	
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					
24	Capital loss					
25	Other income (loss)	725,904	(818,268)		(92,364)	See Attachment 19
26	Tot income (loss)	39,605,286	(8,622,074)	(1,195)	30,982,017	
27	Tot expns/ded	(27,463,106)	14,595,676	7,494,468	(5,372,962)	
28	Other income (loss) w/ no diff	24,046,247			24,046,247	
29a	Add lines 26 thru 28	36,188,427	5,973,602	7,493,273	49,655,302	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation total	36,188,427	5,973,602	7,493,273	49,655,302	

Name: Hide 'N Seek Foods, Inc.						
EIN: 11-0000002						
Consolidated Return checkbox			Checked			
Name of Subsidiary: Acme Foods Inc.						
EIN: 11-0000013						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
1	US current income tax expense	7,381,168		(7,381,168)		
2	US defer income tax expense	(67,082)		67,082		
3	State local current income tax expense	708,395	843,307		1,551,702	
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/held tax					
8	Interest expense	19,262			19,262	
9	Stock opt expense					
10	Other equity comp					
11	Meals Entrtmnt	246,816		(194,215)	52,601	
12	Fines penalties					
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit-sharing	220,417			220,417	
17	Other post-retirement					
18	Deferred comp					
19	Charitable contribution cash tang	1,981		13,833	15,814	
20	Charitable contribution intang prop					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis other costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	460,869	(125,519)		335,350	
29	Sec 198 environ					
30	Depletion					
31	Depreciation	178,987			178,987	
32	Bad debt expense	98,778	(94,059)		4,719	
33	Corp-own life ins					
34	Purch vs. lease					
35	Other expns/ded	18,213,515	(15,219,405)		2,994,110	See Attachment 20
36	Total expense/ deduction items	27,463,106	(14,595,676)	(7,494,468)	5,372,962	

Form Schedule M-3 (1120) Test 2 Greek Playhouse		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007
Name: Hide 'N Seek Foods, Inc.				
EIN: 11-0000002				
Part I Financial Information and Net Income (Loss) Reconciliation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Filed SEC F10-K income statement?			
1b	Certified audit income statement?			
1c	Income stmt for period?			
2a	Income statement period			
2b	Income statement re-stated?			
2c	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?			
2d	Income statement restated for 5 periods?			
2e	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?			
3a	Voting stock publicly traded?			
3b	Symbol of pub traded stock			
3c	9-digit CUSIP of pub traded stock			
4	Worldwide consol net income			
5a	Net income non-includible foreign			
5b	Net loss non-includible foreign			
6a	Net income non-includible US			
6b	Net loss non-includible US			
7a	Net income non-includible Other			
7b	Net loss non-includible Other			
8	Adjustment to eliminations of transact			
9	Adjustment to reconcile income statement			
10a	Intercompany adjustments			
10b	Other statutory adjustments			
10c	Other adjustments			
11	Net income (loss) per statement			

**Schedule M-3
(Form 1120)
2007 Page 2**

Name: **Hide 'N Such Foods, Inc.**EIN: **11-0000002**

Consolidated Return checkbox

CheckedName of Subsidiary: **Greek Playhouse**EIN: **11-0000012**

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible
Corporations With Taxable Income per Return**

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) fm equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF					
4	Sec 78 gross up					
5	Gross foreign distribution					
6	Income (loss) fm equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US		220,747		220,747	
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Reportable transact items					
13	Interest income	(664,423)	664,423			
14	Total accrual to cash adjust					
15	Hedging trans					
16	Mark-Mkt income					
17	Cost of goods sold	(315,431)			(315,431)	
18	Sale vs. lease					
19	Sec 481(a) adjust					
20	Unearned/ deferred revenue					
21	Income recogn					
22	Org issue disc					
23a	Income stmt gain/ loss on sale	2,147		(2,147)		
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss		2,147		2,147	
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					
24	Capital loss					
25	Other income (loss)	7,844	(7,844)			See Attachment 21

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
26	Tot income (loss)	(969,863)	879,473	(2,147)	(92,537)	
27	Tot expns/ded	3,272,141	(3,907,654)	554,210	(81,303)	
28	Other income (loss) w/ no diff	296,071			296,071	
29a	Add line 26 thru 28	2,598,349	(3,028,181)	552,063	122,231	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation tot	2,598,349	(3,028,181)	552,063	122,231	

Name: **Hide 'N Such Foods, Inc.**EIN: **11-0000002**Consolidated Return checkbox ☒ **Checked**Name of Subsidiary: **Greek Playhouse**EIN: **11-0000012**

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items

1	US current income tax expense	502,343		(502,343)		
2	US defer income tax expense	(4,565)		4565		
3	State local current income tax expense					
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/held tax					
8	Interest expense	2,142			2,142	
9	Stock opt expense					
10	Other equity comp					
11	Meals Entrtmnt	74,715		(72,246)	2,469	
12	Fines penalties					
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit- sharing					

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
17	Other post-retirement					
18	Deferred comp					
19	Charitable contribution cash tang	(212)		15,814	15,602	
20	Charitable contribution intang prop					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquis or reorg inv banking					
24	CY acquis or reorg legal/acct					
25	CY acquis other costs					
26	Amort of gdwill					
27	Amort of acquis					
28	Other amortizat	(8,288)	8,288			
29	Sec 198 environ					
30	Depletion					
31	Depreciation	2,286	5,317		7,603	
32	Bad debt expense					
33	Corp-own life ins					
34	Purch vs. lease					
35	Other expns/ded	(3,840,562)	3,894,049		53,487	See Attachment 22
36	Total expense/ deduction items	(3,272,141)	3,907,654	(554,210)	81,303	

Form 1122 Test 2		Authorization and Consent of Subsidiary Corporation To Be Included in a Consolidated Income Tax Return		2007	
For the calendar year 2007 , or other tax year beginning , 20 and ending , 20					
	Line Description	Line Amount / Information	Write-in / Literal / Attachments		
	Name	The Greek Playhouse			
	EIN	11-0000012			
	Number, street, and room or suite no.	60 Any Street			
	City or town, state, and ZIP code	Anytown, TX			
	Name of parent corporation	Hide 'N Seek Foods, Inc.			
	EIN	11-0000002			
	Signature of subsidiary officer				
	Date				
	Title	Assistant Treasurer			

Form 4562 Test 2(consolidated)		Depreciation and Amortization		2007				
Name: Hide 'N Seek Foods, Inc.								
Business or Activity: Food Manufacturing								
EIN: 11-0000002								
Line Description		Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)	0						
5	Dollar limitation for TY (Line 1 less line 4)	102,000						
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	11,055,162						
15	Property subject to sec168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	4,538,703						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B –Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprec deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		19,997,007	5	HY	200DB	3,999,401	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C –Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines		19,593,266					

Form 4562		Depreciation and Amortization		2007			
Test 2(consolidated)							
	19 & 20 amounts in col (g) and line 21)						
23	Assets for CY		89,913				
Part V Listed Property Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B –Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C –questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Do you meet the requirements concerning qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY					2,417,956	
43	Amort of costs before 2007 TY						
44	Total					2,417,956	

Form 4562 Test 2 Hide 'N Seek Foods, Inc (Parent)		Depreciation and Amortization		2007				
Name: Hide 'N Seek Foods, Inc.								
Business or Activity: Food Manufacturing								
EIN: 11-0000002								
	Line Description	Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)	0						
5	Dollar limitation for TY (Line 1 less line 4)	105,000						
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	10,167,586						
15	Property subject to sec168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	2,900,522						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B –Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		19,986,212	5	HY	200DB	3,999,401	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Resident rent property							
19i	Nonresident real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines				17,063,911			

Form 4562 Test 2 Hide 'N Seek Foods, Inc (Parent)		Depreciation and Amortization		2007			
	19 & 20 amounts in column (g) and line 21)						
23	Assets for CY		68,255				
Part V Listed Property Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain written policy prohibits personal use of vehicle including commuting?						
38	Maintain written policy prohibits personal use of vehicles except commuting?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c)Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY					2,082,606	
43	Amort of costs before 2007 TY						
44	Total					2,082,606	

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization		2007				
Name: The Greek Playhouse								
Business or Activity: Performing Arts								
EIN: 11-0000012								
Line Description		Line Amount		Write-in / Literal				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)	0						
5	Dollar limitation for TY (Line 1 less line 4)	105,000						
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	4,005						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		10,795	5	HY	200DB	3,598	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Resident rent property							
19i	Nonresident real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines 19 &	7,603						

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization		2007			
	20 amounts in column (g) and line 21)						
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle avails for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amt begins	(c) Amt amount	(d) Code section	(e) Amt period or %	(f) Amort for this Yr	Write-in/ Literal/ Attachments
42	Amort of costs during 2007						
43	Amort of costs before 2007						

Form 4562 Test 2 Greek Playhouse		Depreciation and Amortization	2007
44	Total		

Form 4562 Test 2 Acme Foods		Depreciation and Amortization		2007				
Name: Acme Foods Corp.								
Business or Activity: Crop Production								
EIN: 11-0000013								
Line Description		Line Amount		Write-in / Literal				
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)	0						
5	Dollar limitation for TY (Line 1 less line 4)	105,000						
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	887,576						
15	Property subject to sec168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	1,634,176						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							

Form 4562 Test 2 Acme Foods		Depreciation and Amortization		2007			
22	Total			2,521,752			
23	Assets for CY			21,658			
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY					335,350	
43	Amort of costs before 2007 TY						
44	Total					335,350	

Form 4797 Test 2 (consolidated)		Sales of Business Property	2007
Name: Hide 'N Such Foods, Inc.			
EIN: 11-0000002			
	Line Description	Line Amount Info	Write-in / Literal
1	Gross proceeds sales/ exchange		
Part I Sales or Exchanges of Property Used in a Trade or Business			
2(a)	Description of property	Partnership	
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	106,029	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	106,029	
8	Non-recaptured net sec 1231 loss	2,147	
9	Subtract line 8 from line 7	103,882	
Part II Ordinary Gains and Losses			
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7	2,147	
13	Gain fm line 31	528,161	
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to 16	530,308	
18a	Part of loss F4684		
18b	Re-determined gain/loss line 17		
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255			
19(a)	Description of property	Equipment	
19(b)	Date acquired	Various	
19(c)	Date sold	Various	
20	Gross sales price	708,077	
21	Cost or other basis	3,408,615	
22	Depreciation allowed	3,228,699	
23	Adjusted basis (Line 21 less line 22)	179,916	
24	Total gain	528,161	
25a	Depreciation allowed	3,228,699	
25b	Smaller of lines 24 and 25a	528,161	
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26d		

Form 4797 Test 2 (consolidated)		Sales of Business Property	2007
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f	0	
	Line Description	Line Amount Info	Write-in / Literal
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property	528,161	
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, and 29b)	528,161	
32	Subtract line 31 from line 30	0	
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)			
33(a)	Sec 179 expense deduction – Sec 179		
33(b)	Sec 179 expense deduction – Sec 280F(b)		
34(a)	Recomputed deprec – Sec 179		
34(b)	Recomputed deprec-Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 4797 Test 2 Hide 'N Seek Foods, Inc. (Parent)		Sales of Business Property	2007
Name: Hide 'N Seek Foods, Inc.			
EIN: 11-0000002			
	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Gross proceeds from sales or exchange		
Part I Sales or Exchanges of Property Used in a Trade or Business			
2(a)	Description of property	Partnership	
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)	103,882	
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6	103,882	
8	Non-recaptured net sec 1231 loss		
9	Subtract line 8 from line 7	103,882	
Part II Ordinary Gains and Losses			
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31	528,161	
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to 16	528,621	
18a	Part of loss F4684		
18b	Re-determined gain or (loss) on line 17		
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255			
19(a) A	Description of property	Equipment	
19(b) A	Date acquired	Various	
19(c) A	Date sold	various	
20	Gross sales price	708,077	
21	Cost or other basis	3,408,615	
22	Depreciation allowed	3,228,699	
23	Adjusted basis Line 21 less line 22	179,916	
24	Total gain	528,161	
25a	Depreciation allowed	3,228,699	
25b	Smaller of lines 24 and 25a	528,161	
26a	Additional depreciation after 1975		

Form 4797 Test 2 Hide 'N Seek Foods, Inc. (Parent)		Sales of Business Property	2007
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		
26e	Smaller of lines 26c and 26d		
26f	Sec 291 amount		
26g	Add lines 26b, 26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property	528,161	
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, and 29b)	528,161	
32	Subtract line 31 from line 30	0	
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)			
33(a)	Sec 179 expense ded – Sec 179		
33(b)	Sec 179 expense ded – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc-Sec 280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 4797 Test 2 The Greek Playhouse		Sales of Business Property		2007
Name: The Greek Playhouse				
EIN: 11-0000012				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Gross proceeds from sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Partnership		
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	2,147		
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	2,147		
8	Non-recaptured net sec 1231 loss	2,147		
9	Subtract line 8 from line 7	0		
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7	2,147		
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16	2,147		
18a	Part of loss F4684			
18b	Re-determined gain or (loss) on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a) A	Description of property			
19(b) A	Date acquired			
19(c) A	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis Line 21 less line 22			
24	Total gain			
25a	Depreciation allowed			

Form 4797 Test 2 The Greek Playhouse		Sales of Business Property		2007
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26d			
26f	Sec 291 amount			
26g	Add lines 26b, 26e and 26f			
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, and 29b)			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense ded – Sec 179			
33(b)	Sec 179 expense ded – Sec 280F(b)			
34(a)	Recomputed deprec – Sec 179			
34(b)	Recomputed deprec-Sec 280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Annual Accounting Period beginning 01/01, 2007, ending 12/31, 2007				
Part I Reporting Corporation				
Name and Address: Hide 'N Seek Foods, Inc, 32 Any Street, Anytown, TX 78621				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 4 and 5 Checked		
C	Total % of foreign corp. stock	100		
Filer's tax year beginning 01/01, 2007, ending 12/31, 2007				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Corp. #1 64 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Country whose laws incorporated	Uruguay		
1d	Date of Incorporation	06/05/89		
1e	Principal place of business	Uruguay		
1f	Principal business act code	111900		
1g	Principal business activity	Crop Production		
1h	Functional currency	Uruguayan Peso		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Foreign corporation name, address	None		
2d	Name, add of person w/ books	Uruguay Accounting Department 64 Any Street Anytown, TX 71232		
Sch A Stock of the Foreign Corporation				
(a)	Description of each class of stock	Common		
(b)(i)	Beg of annual acct period	5,000		
(b)(ii)	End of annual acct period	5,000		
(a)	Description of each class of stock			
(b)(i)	Beg of annual acct period			
(b)(ii)	End of annual acct period			
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, address, EIN of shareholder	Hide 'N Seek Foods, Inc 32 Any Street, Anytown, TX 78621 11-0000002		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	5,000		
(d)	Number shares held at end	5,000		
(e)	Pro rata share of subpart F	100%		

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
(a)	Name, add, EIN of shareholder			
(b)	Description of each class of stock			
(c)	Number shares held at beg			
(d)	Number shares held at end			
(e)	Pro rata share of subpart F			
Sch C Income Statement				
		Functiona l Currency	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	30,219,984	3,357,776	
6	Gross, rents, royalties, license fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	30,219,984	3,357,776	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Depreciation not deducted elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions	13,040,415	1,448,935	See Attachment 11
17	Total deductions	13,040,415	1,448,935	
18	Net income or (loss)	17,179,569	1,908,841	
19	Extraordinary items & pr pd adjustment			
20	Provision for income, war profits			
21	Current year net income (loss)			
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in foreign currency			
1(c)	Amount of tax conversion rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in foreign currency			
2(c)	Amount of tax conversion rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash	650,000	2,299,236	
2a	Trade notes and accts		460,000	

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
	receivable			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents, etc			
11d	Intangible assets-Less accumulated			
12	Other assets	17,793,000	17,793,000	See Attachment 12
13	Total assets	18,443,000	20,552,236	
		(a)	(b)	
	Liabilities	Beginning of annual acct period	End of annual acct period	
14	Accounts payable	0	200,395	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	17,650,000	17,650,000	
19	Paid-in or capital surplus			
20	Retained earnings	793,000	2,701,841	
21	Less cost of treasury stock			
22	Total liabilities & shareholder equipment	18,443,000	20,552,236	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Foreign corp. owned > 10% interest partnership checkbox	No		
2	Foreign corp. owned interest in trust checkbox	No		
3	Foreign corp. owned foreign entities disregarded	No		
4	Foreign corp. was participant in a cost sharing arrangement?			
5	Foreign corp. becomes participant in a cost sharing arrangement?			
Sch H Current Earnings and Profits				
1	Current year net income	17,179,569		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			

Form 5471 Test 2		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
2c	Depletion			
2d	Investment or incentive allow			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	17,179,569		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	17,179,569		
5d	Current E&P in U.S. dollars	1,908,841		
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Subpart F income	1,908,841		
2	Earnings invested in US prop			
3	Previous exclude subpart F income			
4	Previous exclude export trade income			
5	Factoring income			
6	Total of lines 1 through 5	1,908,841		
7	Dividends received			
8	Exchange gain or (loss)			
	Income of foreign corp. blk'd checkbox	No		
	Foreign corp. Incan unblk'd checkbox	No		

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Seek Foods, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #1	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	7,137,000	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income	7,137,000	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	14,274,000	
2a(a)	CY E&P – Post 1986 Undistributed Earn	17,179,569	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	24,316,569	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	24,316,569	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	24,316,569	
5a(c)(i)	Actual dist non-previously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist non-previously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)(iii)	Balance of previously taxed E&P – Subpart F Income	31,453,569	
6b(a)	Balance of E&P not previously taxed – Post-1986 Undistributed Earnings		
6b(b)	Balance of E&P not previously taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986		

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	Undistributed Earnings		
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income	31,453,569	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	31,453,569	

Schedule M (5471) Test 2		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons			2007	
Name of person filing Form 5471: Hide 'N Seek Foods, Inc.						
Identifying number: 11-0000002						
Name of foreign corporation: Foreign Corporation #1						
Relevant functional currency and exchange rate used throughout this schedule: US 0.1111						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corp. or partnership	(d) Any other foreign corp.	(e) 10% or more (other than U.S. person)	(f) 10% or more corp. controlling foreign corp.
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & license					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid	1,448,935				
14	Commissions paid					
15	Rents, royalties, & license					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17	1,448,935				
19	Amounts borrowed					
20	Amounts loaned					

Form 5471		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Test 2				
Annual Accounting Period beginning 01/01, 2007, ending 12/31, 2007				
Part I Reporting Corporation				
Name and Address: Hide 'N Seek Foods, Inc, 32 Any Street, Anytown, TX 78621				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 4 and 5 Checked		
C	Total % of foreign corp. stock	100		
Filer's tax year beginning 01/01, 2007, ending 12/31, 2007				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Corp. #2 65 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Country whose laws incorporated.	United Kingdom		
1d	Date of Incorporation	05/13/73		
1e	Principal place of business	United Kingdom		
1f	Principal business act code	522110		
1g	Principal business activity	Financing		
1h	Functional currency	British Pound		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Foreign corporation name, address			
2d	Name, add of person w/ books			
Sch A Stock of the Foreign Corporation				
(a)	Description of each class of stock	Common		
(b)(i)	Beg of annual acct period	1000		
(b)(ii)	End of annual acct period	1000		
(a)	Description of each class of stock	Common		
(b)(i)	Beg of annual acct period	24,998,400		
(b)(ii)	End of annual acct period	24,998,400		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shareholder	Hide 'N Such Foods, Inc 32 Any Street, Anytown, TX 78621 11-0000002		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	1000		
(d)	Number shares held at end	1000		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	24,998,400		
(d)	Number shares held at end	24,998,400		
(e)	Pro rata share of subpart F	100%		

Sch C Income Statement				
		Functional Currency	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	2,766,400	395,200	
6	Gross, rents, royalties, license fees			
7	Net gain or (loss)			
8	Other income			
9	Total income	2,766,400	395,200	
10	Compensation of officers			
11	Rents, royalties, license fees			
12	Interest			
13	Deprec not deducted elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions			
18	Net income or (loss)	2,766,400	395,200	
19	Extraordinary items & pr pd adj			
20	Provision for income, war profits			
21	Current year net income (loss)	2,766,400	395,200	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in foreign currency			
1(c)	Amount of tax conversion rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in foreign currency			
2(c)	Amount of tax conversion rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash		395,200	
2a	Trade notes and accts recvble			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			
9a	Depletable assets			

	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents, etc			
11d	Intangible assets-Less accum			
12	Other assets	4,000,000	4,000,000	See Attachment 13
13	Total assets	4,000,000	4,395,200	
	Liabilities	(a) Beginning of annual acct period	(b) End of annual acct period	
14	Accounts payable	195,846	195,846	
15	Other current liabilities			
16	Loans fm shareholders			
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	2,500,156	2,500,156	
19	Paid-in or capital surplus			
20	Retained earnings	1,303,998	1,699,198	
21	Less cost of treasury stock			
22	Total liabilities & shareholder equity	4,000,000	4,395,200	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
1	Foreign corp. owned > 10% interest checkbox	No		
2	Foreign corp. owned interest in stock checkbox	No		
3	Foreign corp. owned Foreign entities disre	No		
4	Foreign corp. was participant in a cost sharing arrangement?			
5	Foreign corp. becomes participant in a cost sharing arrangement?			
Sch H Current Earnings and Profits				
1	Current year net income	2,766,400		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allow			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	2,766,400		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	2,766,400		
5d	Current E&P in U.S. dollars	395,200		

Sch I Summary of Shareholder's Income			
	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Subpart F income	395,200	
2	Earnings invested in US prop		
3	Previous excluded subpart F income		
4	Previous exclude export trade income		
5	Factoring income		
6	Total of lines 1 through 5	395,200	
7	Dividends received		
8	Exchange gain or (loss)		
	Income of foreign corp. blk'd checkbox	No	
	Foreign corp. Incan unblk'd checkbox	No	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Seek Foods, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #2	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	9,127,986	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	9,127,986	
2a(a)	CY E&P – Post 1986 Undistributed Earn	2,766,400	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	11,894,386	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	2,766,400	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	2,766,400	
5a(c)(i)	Actual dist non-previously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist non-previously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)(iii)	Balance of previously taxed E&P – Subpart F Income	2,766,400	
6b(a)	Balance of E&P not previously taxed – Post-1986 Undistributed Earnings	9,127,986	
6b(b)	Balance of E&P not previously		

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	9,127,986	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c) (iii)	Balance At end of Yr – Subpart F Income	2,766,400	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	11,894,386	

Form 5471		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Test 2				
Annual Accounting Period beginning 01/01, 2007, ending 12/31, 2007				
Part I Reporting Corporation				
Name and Address: Hide 'N Seek Foods, Inc., 32 Any Street, Anytown, TX 78621				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000002		
B	Category of filer checkboxes	Box 3, 4 and 5 Checked	Attachment 23	
C	Total % of foreign corp. stock	100		
Filer's tax year beginning 01/01, 2007, ending 12/31, 2007				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Corp. #3 66 Any Street, Anytown, Uruguay		
1b	EIN, if any			
1c	Country whose laws incorporated.	Canada		
1d	Date of Incorporation	9/30/2004		
1e	Principal place of business	Canada		
1f	Principal business act code	522110		
1g	Principal business activity	Financing		
1h	Functional currency	Canadian Dollar		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Foreign corporation name, address			
2d	Name, add of person w/ books			
Sch A Stock of the Foreign Corporation				
(a)	Description of each class of stock	Common		
(b)(i)	Beg of annual acct period	0		
(b)(ii)	End of annual acct period	1,000		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shareholder	Hide 'N Seek Foods, Inc 32 Any Street, Anytown, TX 78621 11-0000002		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	0		
(d)	Number shares held at end	640		
(e)	Pro rata share of subpart F	64%		
(a)	Name, add, EIN of shareholder	Shareholder Company #1 67 Anystreet Anytown, TX 78621 11-0000048		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	0		
(d)	Number shares held at end	360		
(e)	Pro rata share of subpart F	36%		

Sch C Income Statement				
		Functional Currency	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest			
6	Gross, rents, royalties, license fees			
7	Net gain or (loss)			
8	Other income			
9	Total income			
10	Compensation of officers	114,663	80,264	
11	Rents, royalties, license fees	35,714	25,000	
12	Interest			
13	Deprec not deducted elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions	150,377	105,264	
18	Net income or (loss)	(150,377)	(105,264)	
19	Extraordinary items & pr pd adjust			
20	Provision for income, war profits			
21	Current year net income (loss)	(150,377)	(105,264)	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in foreign currency			
1(c)	Amount of tax conversion rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession			
2(b)	Amount of tax in foreign currency			
2(c)	Amount of tax conversion rate			
2(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash		498	
2a	Trade notes and accts receivable			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets			
8b	Less accumulated deprec			

	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents, etc			
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets		498	
	Liabilities	(a) Beginning of annual acct period	(b) End of annual acct period	
14	Accounts payable		297	
15	Other current liabilities			
16	Loans fm shareholders		105,165	
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common		300	
19	Paid-in or capital surplus			
20	Retained earnings			
21	Less cost of treasury stock		(105,264)	
22	Total liabilities & shareholder equity		498	

Sch G Other Information

	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Foreign corp. owned > 10% interest checkbox	No	
2	Foreign corp. owned interest in stock checkbox	No	
3	Foreign corp. owned foreign entities disre	No	
4	Foreign corp. was participant in a cost sharing arrangement?		
5	Foreign corp. become participant in a cost sharing arrangement?		

Sch H Current Earnings and Profits

1	Current year net income	(150,377)		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allow			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	(150,377)		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	(150,377)		
5d	Current E&P in U.S. dollars	(150,377)		

Sch I Summary of Shareholder's Income			
	Line Description	Line Amount / Info	Write-in / Literal / Attachments
1	Subpart F income		
2	Earnings invested in US prop		
3	Previous excluded subpart F income		
4	Previous exclude export trade income		
5	Factoring income		
6	Total of lines 1 through 5		
7	Dividends received		
8	Exchange gain or (loss)		
	Income of foreign corp. blk'd checkbox	No	
	Foreign corp. Incan unblk'd checkbox	No	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	Hide 'N Seek Foods, Inc.	
	Identifying number	11-0000002	
	Name of foreign corporation	Foreign Corporation #3	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings		
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed		
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income		
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P		
2a(a)	CY E&P – Post 1986 Undistributed Earn		
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings	150,377	
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	(150,377)	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed		
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings		
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income		
5a(c)(i)	Actual dist non-previously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist non-previously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive		
6a(c)(iii)	Balance of previously taxed E&P – Subpart F Income		
6b(a)	Balance of E&P not previously taxed	(150,377)	

Sch J (F5471) Test 2		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	– Post-1986 Undistributed Earnings		
6b(b)	Balance of E&P not previously taxed – Pre-1987 E&P Not Previous Taxed		
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	(150,377)	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income		
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	(150,377)	

Schedule M (5471) Test 2		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons				2007
Name of person filing Form 5471: Hide 'N Seek Foods, Inc.						
Identifying number: 11-0000002						
Name of foreign corporation: Foreign Corporation #3						
Relevant functional currency and exchange rate used throughout this schedule: US 0.7000						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corp. or partnership	(d) Any other foreign corp.	(e) 10% or more (other than U.S. person)	(f) 10% or more corp. controlling foreign corp.
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & license					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & license					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed	105,165				
20	Amounts loaned					

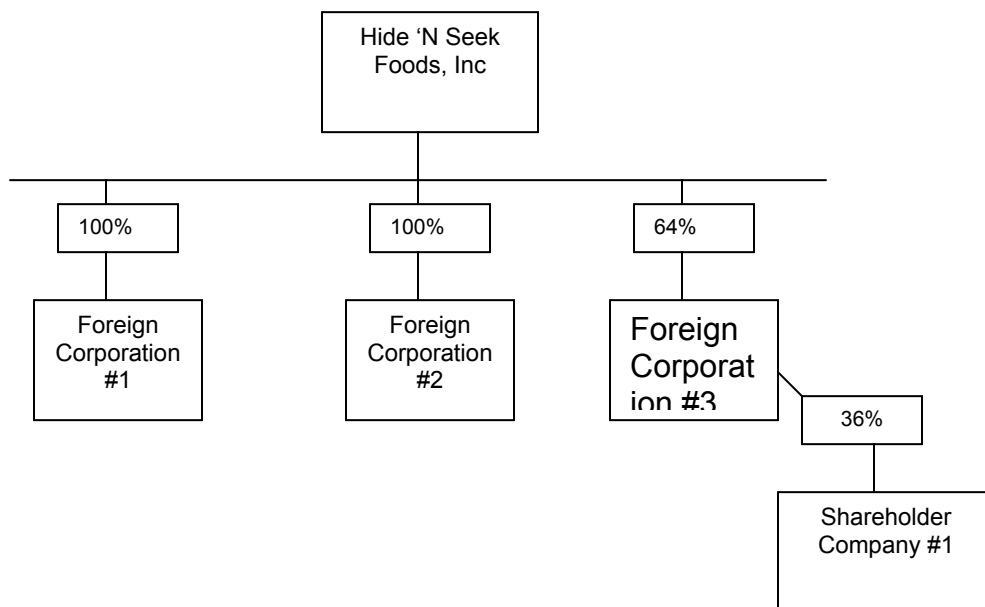
Sch O (F5471) Test 2		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		2007	
Line Description		Line Amount / Information		Write-in / Literal / Attachments	
Name of person filing: Hide 'N Seek Foods, Inc.					
EIN		11-0000002			
Name of foreign corporation		Foreign Corporation #3			
Part I To Be Completed by U.S. Officers and Directors					
(a)	Name of shareholder				
(b)	Address of shareholder				
(c)	Identifying number				
(d)	Date of original 10% acquisition				
(e)	Date of additional 10% acquisition				
Part II Sec A - To Be Completed by U.S. Shareholders					
(a)	Name, address, ID number	Hide 'N Seek Foods, Inc. 32 Any Street Anytown, TX 71232 11-0000002			
(b)(1)	Type of return	1120			
(b)(2)	Date return filed	09/15/2008			
(b)(3)	IRS Center where filed	OSPC			
(c)	Date shareholder last filed				
Part II Sec B - U.S. Persons Who Are Officers or Directors of the Foreign Corporation					
(a)	Name of officer or director				
(b)	Address				
(c)	Social security number				
(d)	Officer or Director checkbox				
Part II Sec C - Acquisition of Stock					
(a)	Name of shareholder(s)	Hide 'N Seek Foods, Inc.			
(b)	Class of stock acquired	Common			
(c)	Date of acquisition	10/16/2007			
(d)	Method of acquisition	Stock Purchase			
(e)(1)	Number share acquired - Directly	640			
(e)(2)	Number share acquired -Indirectly				
(e)(3)	Number share acquired -Constrvly				
(f)	Amount paid or value given	192			
(g)	Name, address of person fm whom shares acquired	Sue Doe, 68 Any Street, Anytown, TX 71232			
Part II Sec D - Disposition of Stock					
(a)	Name of shareholder(s)				
(b)	Class of stock				
(c)	Date of disposition				
(d)	Method of disposition				
(e)(1)	Num share disposed-Directly				
(e)(2)	Num share disposed-Indirectly				
(e)(3)	Num share disposed-Constrly				
(f)	Amount received				
(g)	Name, address of person to whom disposition made				
Part II Sec E - Organization or Reorganization of Foreign Corporation					
(a)	Name, address of transferor				

Sch O (F5471) Test 2		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		2007
(b)	Identifying number			
(c)	Date of transfer			
(d)(1)	Description of assets			
(d)(2)	Fair market value			
(d)(3)	Adjusted basis			
	Line Description	Line Amount / Info	Write-in / Literal	
(e)	Description of assets transferred			
Part II Sec F – Additional Information				
(a)	Filed return last 3yrs			
(b)	Date of reorganization last 4 yrs			
(c)	Member of group constituting a chain of ownership			

Hide 'N Seek Foods, Inc. 11-0000002**Foreign Corporation #3**

Form 5471, Schedule O

Part II, Schedule F – Additional Information (c)



Form 8827		Credit for Prior Year Minimum Tax	2007
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name	Hide 'N Seek Foods, Inc.	
	EIN	11-0000002	
1	Alternative minimum tax (AMT) for 2005	9,485,794	
2	Minimum tax credit carry-forward from 2005	5,390,162	
3	2005 un-allowed non-conventional source fuel credit and un-allowed qualified electric vehicle credit		
4	Add lines 1,2, and 3	14,875,956	
5	Corporation's 2007 regular income tax liability minus allowable tax credits	29,116,352	
6	Is corporation a "small corporation "exempt from AMT for 2007?	17,799,010	
7	Subtract line 6 from line 5. If zero or less, enter 0	11,317,342	
8	Minimum tax credit	11,317,342	
9	Minimum tax credit carry-forward to 2007	3,558,614	

Test Scenario # 3**FORMS REQUIRED:** 1120, Sch D, 4626, 4797, 4562, 6198, 8275, 8453-C**ATTACHMENTS:**

ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule
ItemizedOtherDecreasesSchedule

BINARY ATTACHMENTS: Scanned Form 8453-C (8453 Signature Document)**HEADER INFO:****Tax Period:** Fiscal Year Filer 02/01/07 – 01/31/08**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** Yes or No**Originator:** **EFIN:** Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: N/A
PIN: N/A
PIN Entered by: N/A**Signature Option:** Binary Attachment 8453 Signature Document**Return Type:** 1120**Filer:** **EIN:** 11-0000003
Name: Anywhere Telecommunications, Inc.
Name Control: ANYW
Address: 33 Any Street
Anytown, ND 58204**Officer:** **Name:** Susan Swan
Title: Chief Executive Officer
Taxpayer PIN: N/A
Phone: 301-555-1212
Email Address: N/A
DateSigned: 02/10/08

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address: N/A
Date Prepared: 02/03/08
Self Employed: Yes

IRS PAYMENT: N/A

DIRECT DEPOSIT:

Details for attachments to Form 1120

Attachment 1, Form 1120, Page 2, Sch A, Line 5, Other Costs (ItemizedOtherCostsSchedule)

Allocation of Cost of Goods Sold	2,877
Cost of Service	<u>105,665</u>
Total	108,542

Attachment 2, Form 1120, Page 3, Sch K, Line 5, 50% or More of Voting Stock (AnyoneOwned50PctOfCorpVotingStockStatement)

Name: Counselor #1
 Employer ID: 11-0000014

Attachment 3, Form 1120, Page 4, Sch L, Line 18, Other Current Liabilities (ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Benefits	146,300	2,844
Miscellaneous	<u>1,173,504</u>	<u>1,253,703</u>
Total	1,319,804	1,256,547

Attachment 4, Form 1120, Page 4, Sch M-1, Line 4, Itemized Schedule of Income Not Recorded on Books (ItemizedIncomeNotRecordedOnBooksSchedule)

Income from Partnerships	1,044,688
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Attachment 5, Form 1120, Page 4, Sch M-2, Line 6, Other decreases (ItemizedOtherDecreasesSchedule)

Prior Period Adjustment	<u>1,058,746</u>
Total	1,058,746

Form 1120 Test 3		U.S. Corporation Income Tax		2007	
Calendar Year 2007 or tax year beginning 02/01, 2007, ending 01/31, 2008					
A	Check if: 1a, 1b, 2, 3, 4				
B	Employer EIN	11-0000003			
Name and Address: Anywhere Telecommunications, Inc, 33 Any Street, Anytown, ND 58204					
C	Date of incorporated	07/31/1984			
D	Total assets	3,079,878			
E	Check applicable boxes				
	Line Description	Line Amount	Write-in / Literal / Attachments		
1a	Gross Receipts or sales	473,225			
1b	Less returns and allowances				
1c	Balance	473,225			
2	Cost of goods sold (Sch A, line 8)	108,542			
3	Gross profit.(subtract line 2 from line 1c)	364,683			
4	Dividends				
5	Interest				
6	Gross rents				
7	Gross royalties	104,683			
8	Capital gain net income	1,791,022			
9	Net gain or (loss) F4797				
10	Other Income				
11	Total income. (add lines 3 through 10)	2,260,388			
12	Compensation of officers				
13	Salaries/wages (less employment credits)	103,602			
14	Repairs and maintenance	1,373			
15	Bad debts				
16	Rents	18,085			
17	Taxes and licenses				
18	Interest				
19	Charitable contributions				
20	Depreciation (attach Form 4562)	42,040			
21	Depletion				
22	Advertising				
23	Pension, profit-sharing, etc., plans	22,028			
24	Employee benefit programs				
25	Domestic production act. (attach F8903)				
26	Other deductions (attach schedule)				
27	Total deductions (add lines 12 – 26)	187,128			
28	Taxable income before net operating loss deduction (line 11 less line 27)	2,073,260			
29a	Less NOL deduction				
29b	Less special deductions				
29c	Total NOL deduction				
30	Taxable income (line 28 less line 29c)	2,073,260			
31	Total tax (Sch J, line 10)	704,908			
32a	Payments: a 2007 overpayment				
32b	2007 estimated tax payment	800,000			
32c	Less 2007 refund applied for				
32d	Balance	800,000			
32e	Tax deposited w/ F7004				
32f(1)	Credit from F2439				
32f(2)	Credit from F4136				
32f	Total credits from 32f(1) and 32f(2)				
32g	Total Payments	800,000			
33	Estimated tax penalty				
34	Tax Due.				
35	Overpayment	95,092			

Form 1120 Test 3		U.S. Corporation Income Tax		2007
	Line Description	Line Amount	Write-in / Literal / Attachments	
36	Credit to 2008 estimated tax	95,092		
36	Refund			
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year			
2	Purchases			
3	Cost of labor			
4	Additional section 263A cost (attach schedule)			
5	Other costs (attach schedule)	108,542	See Attachment 1	
6	Total (add lines 1 through 5)	108,542		
7	Inventory at the end of year			
8	Cost of goods sold (line 6 less line 7)	108,542		
9a (i)	Cost			
9a(ii)	Lower of cost or market	Checked		
9a (iii)	Other (specify method and attach explanation)			
9b	Check if write-down of subnormal goods			
9c	Check if the LIFO method was adopted this tax year...			
9d	If the LIFO inventory method was used, enter percentage or amounts of closing inventory...			
9e	Do Sec 263A rules apply	No		
9f	Change in determining quantities, cost, and valuations? (If yes, attach explanation)	No		
Schedule C Dividends and Special Deductions				
1(a)	Dividends fm < 20% domestic div recd			
1(c)	Dividends fm <20% domestic special deduction			
2(a)	Dividends fm > 20% domestic div recd			
2(c)	Dividends fm > 20% domestic spec deduction			
3(a)	Dividends fm debt-finance div recd			
3(c)	Dividends fm debt-finance spec deduction			
4(a)	Dividends fm certain preferred stock < 20% div recd			
4(c)	Dividends fm certain preferred stock < 20% spec deduction			
5(a)	Dividends fm certain preferred stock > 20% div recd			
5(c)	Dividends fm certain preferred stock > 20% spec deduction			
6(a)	Dividends fm < 20% foreign div recd			

Form 1120 Test 3		U.S. Corporation Income Tax		2007
6(c)	Dividends fm < 20% foreign spec deduction			
7(a)	Dividends fm > 20% foreign div recd			
7(c)	Dividends fm > 20% foreign spec deduction			
	Line Description	Line Amount	Write-in / Literal / Attachments	
8(a)	Dividends from wholly own div recd			
8(c)	Dividends from wholly own spec deduction			
9	Total (add lines 1 through 8)			
10a	Dividends from domestic corporate div recd			
10c	Dividends from domestic corporate spec deduction			
11a	Dividends from affl group member div recd			
11c	Dividends from affl group member spec deduction			
12a	Dividends from control group FSC div recd			
12c	Dividends from control group FSC spec deduction			
13	Dividends from foreign corporation			
14	Income from control foreign group			
15	Foreign dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends (Add lines 1 through 17)			
20	Total special dividends (Add lines 9, 10, 11, 12 & 18)			
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if control group member			
2	Income tax			
	Check qualified PSC box		704,908	
3	Alternative minimum tax (Attach Form 4626)		0	
4	Add lines 3 and 4		704,908	
5a	Foreign tax credit (attach F1118)			
5b	Credits from F5735/F8834			
5c	General Business Credit Check if F3800, F6478, F8835, F8844			
5d	Credit prior year Minim (attach F8827)			
5e	Bond credits check if Form 8860 F8912			
6	Total credits (Add 5a through 5e)			
7	Subtract line 6 from line 4		704,908	

Form 1120 Test 3		U.S. Corporation Income Tax		2007		
8	Personal holding com tax					
9	Other taxes – check if. F4255, F8611, F8697, F8866, F8902, Other Form					
10	Total tax (Add lines 7 through 9)	704,908				
Schedule K Other Information						
	Line Description	Line Amount		Write-in / Literal / Attachments		
1(a)	Cash					
1(b)	Accrual	Checked				
1(c)	Other					
2(a)	Business activity code	624100				
2(b)	Business Activity	Family Services				
2(c)	Product or Service	Family Services				
3a	Entity own ≥50% voting stock of corporation?	Yes		See Attachment 2		
4	Sub in affiliated group?	No				
5a	Corporation own ≥ 10% voting stock not on 851?	Yes		See Attachment 2		
5b	Corporation own ≥ 10% interest pass-thru entity?	100				
6	Corporation paid dividends?	No				
7	Foreign owned > 25%	No				
7a	Percentage owned					
7b	Owner's country					
7c	Number of F5472 attach					
8	Issued pub offered debt ins					
9	Tax-exempt interest rcvd	1,064,615				
10	Number of shareholders					
11	Has NOL forego carry-back pd					
12	Avail NOL carry-back fm pr yr					
13	Total receipts less than \$ 250,000?	No				
Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal / Attachments
	Assets	(a)	(b)	(c)	(d)	
1	Cash		1,714,930		1,723,702	
2a	Trade notes	1,765,346		1,050,698		
2b	Less allowance	(2,000)	1,763,346	(2,000)	1,048,698	
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets					
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other depreciating assets	320,264		446,364		

Form 1120 Test 3		U.S. Corporation Income Tax				2007
10b	Less accumulated depreciation	(115,865)	204,399	(138,886)	307,478	
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets	1,964,222		1,964,222		
13b	Less accumulated amortization	1,964,222		1,964,222		
14	Other assets					
15	Total assets		3,682,675		3,079,878	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		1,723,680		991,540	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		1,319,804		1,256,547	See Attachment 3
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities					
22a	Cap stock-Pref					
22b	Cap stock Common	25,000	25,000	25,000	25,000	
23	Additional paid -in capital					
24	Retained earnings-Appropriated					
25	Retained earnings- Un-appropriated		614,191		806,791	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		3,682,675		3,079,878	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return						
	Line Description	Line Amount		Write-in / Literal / Attachments		
1	Net Income	1,251,346				
2	Fed income tax per books	862,950				
3	Excess of capital loss					
4	Income taxed not record	1,044,688		See Attachment 4		
5	Expenses recorded on books					
5a	Depreciation					

Form 1120 Test 3		U.S. Corporation Income Tax		2007
5b	Charitable contribution			
5c	Travel & entertainment			
5	Line 5 total			
6	Add lines 1 – 5		3,158,984	
7	Tax-exempt interest		1,064,615	
7	Income recorded on books (itemize)			
7	Line 7 total		1,064,615	
Line Description		Line Amount		Write-in / Literal / Attachments
8	Deductions not charged against book (itemize)			
8a	Depreciation		21,109	
8b	Charitable contribution			
8	Line 8 total		21,109	
9	Add lines 7 & 8		1,085,724	
10	Income (line 6 less line 9)		2,073,260	
Schedule M-2 Analysis of Un-appropriated Retained Earning per Books				
1	Balance at beginning of year		614,191	
2	Net income (loss) per book		1,251,346	
3	Other increases			
4	Add lines 1, 2, and 3		1,865,537	
5a	Distributions - Cash			
5b	Distributions – Stock			
5c	Distributions – Property			
6	Other decreases		1,058,746	See Attachment 5
7	Add lines 5 and 6		1,058,746	
8	Balance at end of year (line 4 less line 7)		806,791	

Sch D (1120) Test 3		Capital Gains and Losses	2007
Name: Anywhere Telecommunications, Inc.			
EIN: 11-0000003			
Part I Short-Term Capital Gains & Losses			
	Line Description	Line Amount	Write-Literal/Attachments
1(a)	Description of Property		
1(b)	Date acquired		
1(c)	Date sold		
1(d)	Sales price		
1(e)	Cost or other basis		
1(f)	Gain or loss		
2	Short-term cap gain fm install sales		
3	Short-term cap gain fm like-kind exchanges		
4	Unused capital loss carryover		
5	Net short-term cap gain/loss(Add lines 1-4)		
Part II Long-Term Capital Gains & Losses			
6(a)	Description of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Enter gain from Form 4797, line 7 or 9	1,791,022	
8	L-t capital gain from installment Sales Line 26 or 37		
9	Long-term capital gain or loss from like-kind exchanges		
10	Capital gain distributions		
11	Net LT capital gain/loss(Add lines 6 -10)	1,791,022	
Part III Summary of Parts I and II			
12	Excess of net short-term capital gain over net long-term capital loss (line 5 less line 11)		
13	Net capital gain (line 11 less line 5)	1,791,022	
14	Add lines 12 & 13. Enter here and on Form 1120, page 1, line 8	1,791,022	

Form 4562 Test 3		Depreciation and Amortization		2007				
Name: Anywhere Telecommunications, Inc.								
Business or Activity: Family Services								
EIN: 11-0000003								
	Line Description	Line Amount	Write-in/Literal/Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	29,527						
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	5,623						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2006 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for depreciation	(d) Recover y period	(e) Convention	(f) Method	(g) Depreciatio n deduction	Write- in / Literal
19a	3-year property							
19b	5-year property		68,895	5	HY	SL	6,890	
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							

Section C – Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System							
20a	Class life						
20b	12-year						
20c	40-year						
Part IV Summary							
21	Listed property						
22	Total (add line 12 , lines 14 thru 17, lines 19 & 20 amounts in column (g) and line 21)					42,040	
23	Assets for CY						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Do you meet the requirements concerning qualified auto demonstration use?						

Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Method	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY						
43	Amort of costs before 2007 TY						
44	Total						

Form 4626 Test 3		Alternative Minimum Tax – Corporations		2007
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
	Line Description	Line Amount	Write-in / Literal / Attachment	
1	Taxable Income before NOL	2,073,260		
2a	Depreciation of post-1986 prop	51,349		
2b	Amortization of certified pollution control facilities			
2c	Amortization of mining exploration and development costs			
2d	Amortization of circulation expenses (PHCs only)			
2e	Adjusted gain or loss			
2f	Long-term contracts	435,679		
2g	Merchant marine capital construction funds			
2h	Section 833(b) deduction			
2i	Tax shelter farm activities			
2j	Passive activities (CHC and PSC only)			
2k	Loss limitations			
2l	Depletion			
2m	Tax-exempt interest income			
2n	Intangible drilling costs			
2o	Other adjustments and preferences			
3	Pre-adjustment AMTI (Combine lines 1 thru 2o)	2,560,288		
4a	ACE from line 10 of ACE worksheet	2,452,755		
4b	Subtract line 3 from line 4a	(107,533)		
4c	Multiply line 4b by 75% (.75)	80,650		
4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year	104,256		
4e	ACE adjustment	(80,650)		
5	Combine lines 3 and 4e	2,479,638		
6	Alternative tax net operating loss deduction			
7	Alternative minimum taxable income	2,479,638		
8a	Subtract \$150,000 from line 7			
8b	Multiply line 8a by 25% (.25)			
8c	Exemption – Subtract line 8b from \$40,000. If zero or less, enter -0-	0		
9	Subtract line 8c from line 7	2,479,638		
10	Multiply line 9 by 20% (.20)	495,928		
11	Alternative minimum tax foreign tax credit (AMTFTC)			
12	Tentative minimum tax (line 10 less line 11)	495,928		
13	Regular tax liability	704,908		
14	Alternative minimum tax (line 12 less line 13)	0		

Form 4797 Test 3		Sales of Business Property		2007
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
	Line Description	Line Amount	Write-in / Literal / Attachment	
1	Gross proceeds fm sales or exchanges			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property	Furniture & Equipment		
2(b)	Date acquired	06/15/95		
2(c)	Date sold	11/07/07		
2(d)	Gross sales price			
2(e)	Depreciation allowed	597,269		
2(f)	Cost or other basis	982,910		
2(g)	Gain or (loss)	(385,641)		
2(a)	Description of property	Prtnrshp #1 FlowThru		
2(b)	Date acquired	08/30/96		
2(c)	Date sold	12/31/07		
2(d)	Gross sales price	(2,176,663)		
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	(2,176,663)		
2(a)	Description of property	Prtnrshp #2 FlowThru		
2(b)	Date acquired	03/05/98		
2(c)	Date sold	12/31/07		
2(d)	Gross sales price	4,353,326		
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)	4,353,326		
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6	1,791,022		
8	Non-recaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property			
10(b)	Date acquired			
10(c)	Date sold			
10(d)	Gross sales price			
10(e)	Depreciation allowed			
10(f)	Cost or other basis			
10(g)	Gain or loss			
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
	Line Description	Line Amount	Write-in / Literal / Attachment	
16	Ordinary gain F8824			

Form 4797 Test 3		Sales of Business Property		2007
17	Combine lines 10 to 16			
18a	Part of loss F4684			
18b	Re-determined gain/loss on line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adj basis (Line 21 less line 22)			
24	Total gain (Line 20 less line 23)			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Application % smaller of line 24 or line 26a			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26d			
26f	Sec 291 amount			
26g	Add lines 26b, 26e and 26f			
27a	Soil, water, land			
27b	Line 27a multiplied by application %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
Summary of Part III Gains				
30	Total gain all property			
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, & 29b)			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense deduction – Sec 179			
33(b)	Sec 179 expense deduction – Sec 280F(b)			
34(a)	Recomputed depreciation- depreciation- Sec 179			
34(b)	Recomputed depreciation- Sec 280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 6198 Test 3		At-Risk Limitations		2007
Name(s) shown on return: Telecommunications, Inc.				
Identifying number: 11-0000003				
Description of activity: Partnership Flow Thru Somewhere Communications				
	Line Description	Line Amount	Write-/Literal/Attachment	
Part I Current Year Profit (Loss) Form the Activity, Including Prior Year Nondeductible Amounts				
1	Ordinary income (loss)			
2	Gain (loss) from the sale or other disposition			
2a	Schedule D			
2b	Form 4797	(2,176,663)		
2c	Other form or schedule			
3	Other income and gains from the activity			
4	Other deductions and losses from the activity	()		
5	Current year profit (loss) from the activity (Combine lines 1 thru 4)	(2,176,663)		
Part II Simplified Computation of Amount At Risk				
6	Adjusted basis	1,843,261		
7	Increases for the tax year	987,252		
8	Add lines 6 and 7	2,830,513		
9	Decreases for the tax year	570,435		
10a	Subtract line 9 from line 8	2,260,078		
10b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III)	2,260,078		
Part III Detailed Computation of Amount At Risk				
11	Investment in the activity at the effective date			
12	Increases at effective date			
13	Add lines 11 and 12			
14	Decreases at effective date			
15a	Amount at risk at effective date (line 13 less line 14)			
15b	Amount at risk from 2006 Form 6198, line 19b			
16a	Increases since effective date			
16b	Increases since the end of your 2006 tax year			
17	Add line 15 and 16			
18a	Decreases since effective date			
18b	Decreases since the end of your 2006 tax year			
19a	Subtract line 18 from line 17			
19b	If line 19a is more than zero, enter amount here and go to line 20. Otherwise, enter 0.			
Part IV Deductible Loss				
20	Amount at risk. Enter larger of line 10b or 19b	2,260,078		
21	Deductible loss. Enter smaller of line 5 or line 20	(2,176,663)		

Form 8275	Disclosure Statement		2007
Name(s) as shown on return: Anywhere Telecommunications, Inc.			
EIN: 11-0000003			
Part I General Information			
	Line Description	Line Amount	Write-In/Literal/Attachment
1(a)	Rev. Rul., Rev. Proc., etc.	IRC Section 404(a)(6)	
1(b)	Item or Group of Items	Pension Profit Share Plan	
1(c)	Detailed Description of Items	Contributions to 401(K) plan	
1(d)	Form or Schedule	1120	
1(e)	Line No.	24	
1(f)	Amount	14,225	
2(a)	Rev. Rul., Rev.Proc., etc.		
2(b)	Item or Group of Items		
2(c)	Detailed Description of Items		
2(d)	Form or Schedule		
2(e)	Line No.		
2(f)	Amount		
3(a)	Rev. Rul., Rev.Proc., etc.		
3(b)	Item or Group of Items		
3(c)	Detailed Description of Items		
3(d)	Form or Schedule		
3(e)	Line No.		
3(f)	Amount		
Part II Detailed Explanation			
1	Amendments to Anywhere Telecommunications 401(K) plan during the year allow contributions that are made after the close of a tax year that are not on account of that tax year to be deducted as if actually in that year pursuant to IRC Section 404(a)(6)		
2			
3			
Part III Information About Pass-Through Entity			
1	Name, address, and Zip code of pass-through entity		
2	Identifying number of pass-through entity		
3	Tax year of pass-through entity		
4	Internal Revenue Service Center where pass-through entity filed its return		
Part IV Explanations (continued from Parts I and/or II)			

Form 8453-C Test 3		US Corporation Income Tax Declaration for an IRS e-file Return		2007
Name: Anywhere Telecommunications, Inc.				
EIN: 11-0000003				
Part I Tax Return Information				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Total Income (Form 1120, line 11)	2,260,388		
2	Taxable Income (Form 1120, line 30)	2,073,260		
3	Total tax (Form 1120, line 31)	704,908		
4	Tax due (Form 1120, line 34)	0		
5	Overpayment (Form 1120, line 35)	95,092		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Checked		
6c	Authorization for EFW			
Signature: John Doe 03/15/08 President				
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
ERO's Signature: Jane Smith 03/15/08				
	Check if also paid preparer	Checked		
	Check if self-employed	Checked		
	ERO's SSN or PTIN	999-06-0007		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		
Paid Preparer's Signature: Bob White 03/10/08				
	Check if self-employed			
	Preparer's SSN or PTIN			
	Firm's name			
	Firm's address			
	Firm's EIN			
	Firm's phone no.			

Test Scenario # 4**FORMS REQUIRED:** 1120, 4562, 5472 (2), 8833, 8886**ATTACHMENTS:**

ItemizedOtherIncomeSchedule
ItemizedOtherDeductionsSchedule
ItemizedOtherCostsSchedule
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ExchangeRateSchedule (2)

BINARY ATTACHMENTS: None**HEADER INFO:****Tax Period:** Fiscal Year Filer 02/01/07 – 01/31/08

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN**Return Type:** 1120

Filer: **EIN:** 11-0000004
Name: Mail Order Trinkets, Inc..
Name Control: MAIL
Address: 34 Any Street
Anytown, IL 60615

Officer: **Name:** D. A. Terminator
Title: Chief Executive Officer
Taxpayer PIN: Self-select
Phone: 888-555-1212
Email Address:
DateSigned: 02/15/08

Preparer: **Name:** Johnny Appleseed
 SSN: 999-06-0007, 11-0000011
 Phone: 512-555-1212
 Email Address:
 Date Prepared: 01/20/08
 Self Employed: Yes

IRS PAYMENT: N/A

Details for attachments to Forms 1120, 4562 and 5472s

Attachment 1, Form 1120, Page 1, Line 10, Other Income (*ItemizedOtherIncomeSchedule*)

Miscellaneous Income	<u>169,701</u>	
Total		<u>169,701</u>

Attachment 2, Form 1120, Page 1, Line 26, Other Deductions (*ItemizedOtherDeductionsSchedule*)

Operation Costs	8,202	
Administration Costs	<u>147,903</u>	
Total	156,105	

Attachment 3, Form 1120, Page 2, Sch A, Line 5, Other Costs (*ItemizedOtherCostsSchedule*)

Cost of Sales	313,197	
Manufacturing Costs	<u>109,192</u>	
Total	422,389	

Attachment 4, Form 1120, Page 3, Sch K, Line 5, 50% or More of Voting Stock (*AnyoneOwned50PctOfCorpVotingStockStatement*)

Name: Souvenir Holdings, S.A.

Attachment 5, Form 1120, Page 4, Sch L, Line 6, Other Current Assets (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Advance Payment on Novelty Sales	<u>103,040</u>	<u>0</u>
Total	103,040	0

Attachment 6, Form 1120, Page 4, Sch L, Line 14, Other Assets (*ItemizedOtherAssetsSchedule*)

	Beginning	Ending
Novelty Reserves	<u>7,174</u>	<u>6,895</u>
Total	7,174	6,895

Attachment 7, Form 5472-Souvenir Holdings, S.A. Exchange Rate Schedule
(*ExchangeRateSchedule*)

1.08 Line 18b Euro

Attachment 8, Form 5472-Novelty Sales Exchange Rate Schedule (*ExchangeRateSchedule*)

1.08 Line 1 Euro
1.08 Line 7b Euro
1.08 Line 11 Euro
1.08 Line 18b Euro

Form 1120 Test 4		U.S. Corporation Income Tax		2007	
Calendar Year 2007 or tax year beginning 02/01, 2007, ending 01/31, 2008					
A	Check if: 1a, 1b, 2, 3, 4				
B	Employer EIN		11-0000004		
Name and Address: Mail Order Trinkets, Inc, 34 Any Street, Anytown, IL 60615					
C	Date of incorporated		05/27/1981		
D	Total assets		657,951		
E	Check applicable boxes				
	Line Description		Line Amount		Write-in/ Literal / attachments
1a	Gross Receipts or sales		452,446		
1b	Less returns and allowances				
1c	Balance		452,446		
2	Cost of goods sold (Schedule A, line 8)		612,475		
3	Gross profit. (subtract line 2 from line 1c)		(160,029)		
4	Dividends				
5	Interest				
6	Gross rents				
7	Gross royalties				
8	Capital gain net income				
9	Net gain or (loss) F4797				
10	Other Income		169,701		See Attachment 1
11	Total income. (add lines 3 through 10)		9,672		
12	Compensation of officers				
13	Salaries and wages (less employment credits)				
14	Repairs and maintenance				
15	Bad debts				
16	Rents				
17	Taxes and licenses				
18	Interest		17,344		
19	Charitable contributions				
20	Depreciation (attach Form 4562)		59,253		
21	Depletion				
22	Advertising				
23	Pension, profit-sharing, etc., plans				
24	Employee benefit programs				
25	Domestic production act. (attach Form 8903)				
26	Other deductions (attach schedule)		156,105		See Attachment 2
27	Total deductions (add lines 12 – 26)		232,702		
28	Taxable income before net operating loss deduction (subtract line 27 from line 11)		(223,030)		
29a	Less NOL deduction				
29b	Less special deductions				
29c	Total NOL deduction				
30	Taxable income (subtract line 29c from line 28)		(223,030)		
31	Total tax (Sch J, line 10)		0		
32a	Payments: a 2007 overpayment				
32b	2007 estimated tax payment				
32c	Less 2007 refund applied for				
32d	Balance				
32e	Tax deposited w/ Form 7004				
32f(1)	Credit from F2439				
32f(2)	Credit from F4136				
32f	Total credits from 32f(1) and 32f(2)				

Form 1120 Test 4		U.S. Corporation Income Tax		2007
32g	Total Payments			
33	Estimated tax penalty			
34	Tax Due.			
35	Overpayment			
36	Credit to 2008 estimated tax			
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:		11-0000011	
	Preparer's Phone no.:		512-555-1212	
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year		325,426	
2	Purchases		156,810	
3	Cost of labor			
4	Additional section 263A cost (attach schedule)			
5	Other costs (attach schedule)		422,389	See Attachment 3
6	Total (add lines 1 through 5)		904,625	
7	Inventory at the end of year		292,150	
8	Cost of goods sold (subtract line 7 from line 6)		612,475	
9a (i)	Cost		Checked	
9a (ii)	Lower of cost or market			
9a (iii)	Other (specify method and attach explanation)			
9b	Check if write-down of sub-normal goods			
9c	Check if the LIFO method was adopted this tax year...			
9d	If the LIFO inventory method was used, enter percentage or amounts of closing inventory...			
9e	Do Sec 263A rules apply		No	
9f	Change in determining quantities, cost, valuations? (If yes, attach explanation)		No	
	Line Description		Line Amount	Write-in/Literal/ Attachment
Schedule C Dividends and Special Deductions				
1(a)	Dividends fm < 20% domestic dividends received			
1(c)	Dividends fm <20% domestic special ded			
2(a)	Dividends fm > 20% domestic dividends received			
2(c)	Dividends fm > 20% domestic spec ded			
3(a)	Dividends fm debt-finance dividends received			
3(c)	Dividends fm debt-finance spec ded			
4(a)	Dividends fm certain preferred stock < 20% div recd			

Form 1120 Test 4		U.S. Corporation Income Tax		2007
4(c)	Dividends fm certain preferred stock < 20% spec ded			
5(a)	Dividends fm certain preferred stock > 20% div recd			
5(c)	Dividends fm certain preferred stock > 20% spec ded			
6(a)	Dividends fm < 20% foreign div recd			
6(c)	Dividends fm < 20% foreign spec ded			
7(a)	Dividends fm > 20% foreign div recd			
7(c)	Dividends fm > 20% foreign spec ded			
8(a)	Dividends fm wholly own div recd			
8(c)	Dividends fm wholly own spec ded			
9	Total (add lines 1 through 8)			
10a	Dividends fm domestic corp. div recd			
10c	Dividends fm domestic corp. spec ded			
11a	Dividends fm affl group member div recd			
11c	Dividends fm affl group member spec ded			
12a	Dividends fm control group FSC div recd			
12c	Dividends fm control group FSC spec ded			
13	Dividends fm foreign corporation			
14	Income from control foreign group			
15	Foreign dividend gross-up			
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends (Add lines 1 through 17)			
20	Total special dividends (Add lines 9, 10, 11, 12 & 18)			
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if control group member			
2	Income tax			
	Check qualified PSC box			
3	Alternative minimum tax (attach F4626)			
4	Add lines 3 and 4			
5a	Foreign tax credit (attach F1118)			
5b	Credits from F5735 or F8834			
5c	General Business Credit Check if F3800, F6478, F8835, F8844			
5d	Credit prior year Minimum (attach F8827)			
5e	Bond credits check if from F8860 F8912			
6	Total credits (Add 5a through 5e)			
7	Subtract line 6 from line 4			
8	Personal holding com tax			
9	Other taxes – check if from F4255, F8611, F8697, F8866, F8902, Other Form			
10	Total tax (Add lines 7 through 9)			

Form 1120 Test 4		U.S. Corporation Income Tax		2007	
Schedule K					
Other Information					
1(a)	Cash				
1(b)	Accrual	Checked			
1(c)	Other				
2(a)	Business activity code	453220			
2(b)	Business Activity	Gifts Novelties			
2(c)	Product or Service	Gifts Novelties			
3	Entity own ≥50% voting stock of corporation?	Yes			
4	Sub in affiliated group?	No			
5a	Corporation own ≥ 10% voting stock not on 851?	Yes		See Attachment 4	
5b	Corporation own ≥ 10% interest pass-thru entity.	100			
6	Corporation paid dividends?	No			
7	Foreign owned > 25%	Yes			
7a	Percentage owned	100			
7b	Owner's country	Italy			
7c	Number of F5472 attach	2			
8	Issued pub offered debt ins				
9	Tax-exempt interest rcvd				
10	Number of shareholders	1			
11	Has NOL forego carry-back pd				
12	Avail NOL carry-back fm pr yr				
13	Total receipts less than \$ 250,000?	No			
Schedule L Balance Sheets per Books					
		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		13,138		44,156
2a	Trade notes	43,652		52,128	
2b	Less allowance		43,652		52,128
3	Inventories		325,426		292,150
4	U.S. govt oblig				
5	Tax-exempt securities				
6	Other current assets		103,040		0
7	Loans to shareholders		1,150		79,517
8	Mortgage & real estate loan				
9	Other investments				
10a	Bldgs & other deprec assets	394,416		394,416	
10b	Less accumulated deprec	(394,416)		(394,416)	
11a	Depletable assts				
11b	Less accumulated depletion				
12	Land		183,105		183,105
13a	Intangible assets				
13b	Less accum				

Form 1120 Test 4		U.S. Corporation Income Tax				2007
	amortization					
14	Other assets		7,174		6,895	See Attachment 6
15	Total assets		676,685		657,951	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		369,078		329,011	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities					
19	Loans from shareholders				265,297	
20	Mortgages, notes, bonds payable > 1yr		220,187		140,000	
21	Other liabilities					
22a	Cap stock-Preferred					
22b	Cap stock Common		300,000	300,000	300,000	
23	Additional paid-in capital		1,733,316		1,733,316	
24	Retained Earnings-Appropriated					
25	Retained earnings- Un-appropriated		(1,945,896)		(2,109,673)	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		676,685		657,951	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return						
	Line Description		Line Amount		Write-in/ Literal /Attachment	
1	Net Income		(163,777)			
2	Fed income tax per books					
3	Excess of capital loss					
4	Income taxed not record					
5	Expenses recorded on books					
5a	Depreciation					
5b	Charitable contribution					
5c	Travel & entertainment					
5	Line 5 total					
6	Add lines 1 – 5		(163,777)			
7	Tax-exempt interest					
7	Income recorded on books (itemize)					
7	Line 7 total					
8	Deductions not charged against book (itemize)					
8a	Depreciation		59,253			
8b	Charitable contribution					

Form 1120 Test 4		U.S. Corporation Income Tax		2007
8	Line 8 total		59,253	
9	Add lines 7 & 8		59,253	
10	Income (line 6 less line 9)		(223,030)	
Schedule M-2 Analysis of Un-appropriated Retained Earning per Books				
1	Balance at beg of year		(1,945,896)	
2	Net income (loss) per book		(163,777)	
3	Other increases			
4	Add lines 1, 2, and 3		(2,109,673)	
5a	Distributions - Cash			
5b	Distributions – Stock			
5c	Distributions – Property			
6	Other decreases			
7	Add lines 5 and 6			
8	Balance at end of year (line 4 less line 7)		(2,109,673)	

Form 4562 Test 4		Depreciation and Amortization		2007				
Name: Mail Order Trinkets, Inc.								
Business or Activity: Mail Order Sales								
EIN: 11-0000004								
	Line Description	Line Amount	Write-in / Literal / Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount							
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop							
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	59,253						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal /
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12, lines 14 thru 17, lines 19 & 20 amounts in column (g))		59,253					

Form 4562 Test 4		Depreciation and Amortization		2007			
	and line 21)						
23	Assets for Current Year						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Total other personal miles driven						
33(a)	Total miles driven (add ;lines 30 thru 32)						
34	Vehicle available for personal use?						
35	Vehicle used > 5% .						
36	Another vehicle avail for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Do you meet the requirements concerning qualified auto demonstration use?						
Part VI Amortization							
	(a)Depreciation of costs	(b)Date amort begins	(c) Amort amount	(d)Code section	(e)Amort period or percent	(f)Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY						

Form 4562 Test 4		Depreciation and Amortization	2007
43	Amort of costs before 2007 TY		
44	Total		

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2007
Tax year beginning 02/01, 2007 ending 01/31, 2008				
Part I Reporting Corporation				
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Name and Address: Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615			
1b	EIN: 11-0000004			
1c	Total assets	657,951		
1d	Principle activity	Mail Order Sales		
1e	Bus activity code	453220		
1f	Total value of gross payments	1,150		
1g	Total Forms 5472	2		
1h	Total value gross payment all F5472	760,962		
1i	Consolidated filing			
1j	Country of Incorporation	US		
1k	Country whose laws reporting corporate files	US		
1l	Country where bus conducted	US		
2	Foreign owned 50%			
Part II 25% Foreign Shareholder				
1a	Name and Address of direct 25%: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy			
1b	U.S. ID number			
1c	Country bus conduct	IT		
1d	Country of citizenship org	IT		
1e	Country laws 25%	IT		
2a	Name and Address of direct 25%:			
2b	U.S. ID number			
2c	Country bus conduct			
2d	Country of citizenship org			
2e	Country laws 25%			
3a	Name and Address of indirect 25%:			
3b	U.S. ID number			
3c	Country bus conduct			
3d	Country of citizenship org			
3e	Country laws 25%			
4a	Name and Address of indirect 25%:			
4b	U.S. ID number			
4c	Country bus conduct			
4d	Country of citizenship org			
4e	Country laws 25%			
Part III Related Party				
	Foreign person	Checked		
	US Person			
1a	Name and Address: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy			
1b	U.S. ID number			
1c	Principle bus activity	Manufacturing		
1d	Bus activity code	339900		
1e	Related to reporting corporation			
	Related to 25% foreign shareholder			
	25% foreign shareholder	Checked		
1f	Country bus conduct	IT		

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2007
1 g	Country whose laws rel corp. files		IT	
Part IV Monetary Transactions Between Reporting Corporations				
	Estimates used checkbox			
	Exchange Rate Schedule			See Attachment 7
	Line Description	Line Amount / Info	Write-in / Literal / Attachment	
1	Sales of stock			
2	Sales of tangible property			
3	Rents & Royalties			
4	Sales, leases, etc			
5	Technical, managerial consideration pay received			
6	Commission rcvd			
7a	Amts borrowed beginning bal			
7b	Amts borrowed ending bal			
8	Interest received			
9	Premiums rcvd			
10	Other amounts rcvd			
11	Total (Combine lines 1 thru 10)			
12	Purchase of stock			
13	Purchase of tan prop			
14	Rents, royal paid			
15	Purchase, leases, etc			
16	Technical, managerial consideration pay received			
17	Commission paid			
18a	Amts loan beginning bal	1,150		
18b	Amts loan ending bal	1,150		
19	Interest paid			
20	Premiums paid			
21	Other amounts paid			
22	Total (Combine amounts from lines 12 thru 21)	1,150		
Part V Non-monetary and Less-Than Full Consideration Transactions				
	Describe trans- actions checkbox			
Part VI Additional Information				
1	Corp import goods		No	
2a	Basis valued greater			
2b	Attach statement			
2c	Documents used			

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2007
Tax year beginning 02/01, 2007, ending 01/31, 2008				
Part I Reporting Corporation				
	Line Description	Line Amount / Info	Write-in / Literal / Attachment	
1a	Name and Address: Mail Order Trinkets, Inc., 34 Any Street, Anytown, IL 60615			
1b	EIN: 11-0000004			
1c	Total assets	657,951		
1d	Principle bus activity	Mail Order Sales		
1e	Bus activity code	453220		
1f	Total value of gross payments	759,812		
1g	Total Forms 5472	2		
1h	Total value gross payment all F5472	760,962		
1i	Consolidated filing			
1j	Country of Incorporated	US		
1k	Country whose laws rpt corp. files	US		
1l	Country where bus conducted	US		
2	Foreign owned 50%			
Part II 25% Foreign Shareholder				
1a	Name and Address of direct 25%: Souvenir Holdings, S.A.; P.O. Box 123, Anytown, Italy			
1b	U.S. ID number			
1c	Country bus conduct	IT		
1d	Country of citizenship org	IT		
1e	County laws 25%	IT		
2a	Name and Address of direct 25%:			
2b	U.S. ID number			
2c	Country bus conduct			
2d	Country of citizenship org			
2e	County laws 25%			
3a	Name and Address of indirect 25%:			
3b	U.S. ID number			
3c	Country bus conduct			
3d	Country of citizenship org			
3e	County laws 25%			
4a	Name and Address of indirect 25%:			
4b	U.S. ID number			
4c	Country bus conduct			
4d	Country of citizenship org			
4e	County laws 25%			
Part III Related Party				
	Foreign person	Checked		
	US Person			
1a	Name and Address: Novelty Sales; P.O. Box 234, Anytown, Italy			
1b	U.S. ID number			
1c	Principle bus activity	Sales		
1d	Bus activity code	453220		
1e	Related to reporting corporation			
	Related to 25% foreign shareholder	Checked		
	25% foreign shareholder	Checked		
1f	Country bus conduct	SP		
1g	Country whose laws rel corp. files	SP		
Part IV Monetary Transactions Between Reporting Corporations				
	Estimates used checkbox			
	Exchange Rate Schedule		See Attachment 8	

Form 5472 Test 4		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2007
	Line Description	Line Amount / Info	Write-in / Literal / Attachment	
1	Sales of stock	401,406		
2	Sales of tangible property			
3	Rents & Royalties			
4	Sales, leases, etc			
5	Technical, managerial consideration pay received			
6	Commission rcvd			
7a	Amts borrowed beginning bal			
7b	Amts borrowed ending bal	265,297		
8	Interest received			
9	Premiums rcvd			
10	Other amounts rcvd			
11	Total (Combine lines 1 thru 10)	666,703		
12	Purchase of stock			
13	Purchase of tan prop			
14	Rents, royal paid			
15	Purchase, leases, etc			
16	Technical, managerial consideration pay received			
17	Commission paid			
18a	Amts loan beginning bal			
18b	Amts loan ending bal	78,367		
19	Interest paid	14,742		
20	Premiums paid			
21	Other amounts paid			
22	Total (Add amounts from lines 12 - 21)	93,109		
Part V Non-monetary and Less-Than Full Consideration Transactions				
	Describe trans- actions checkbox			
Part VI Additional Information				
1	Corp import goods	No		
2a	Basis valued greater			
2b	Attach statement			
2c	Documents used			

Form 8833 Test 4		Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)		2007
	Line Description	Line Amount / Information	Write-in/Literal/ Attachment	
	Name: Mail Order Trinkets, Inc.			
	EIN: 11-0000004			
	Address in country of res: P.O. Box 123, Anytown, Italy			
	Address in U.S. 34 any Street, Anytown, IL 60615			
	Disclosing treaty-based ret per sec 6114	Checked		
	Dual-res & disclosing treaty-based ret per Reg. 301.7701(b)-7			
	TP is US citizen or res or inc in US	Checked		
1a	Treaty Country	IT		
1b	Articles	Article 11		
2	IRC provisions	IRC Sections 881 and 1442		
3	Name, ID & Add	Mail Order Trinkets, Inc. 11-0000004 34 Any Street Anytown, IL 60615		
4	Provisions of limit	N/A		
5	Explanation of treaty-based re- turn position taken	The interest payments of \$14,742 made by Mail Order Trinkets, Inc. to its foreign shareholder, Souvenir Holdings, S.A., would require imposing a 30% withholding rate on such payment, for a total of \$4,423 withholding tax. Per the US – Italy Treaty, Article 11, the rate of tax on interest is reduced to 15%. Thus, only \$2,211 of withholding tax is required by such treaty.		

Form 8886 Test 4		Reportable Transaction Disclosure Statement	2007
Name: Mail Order Trinkets, Inc.			
EIN: 11-0000004			
Address: 34 Any Street, Anytown, IL 60615			
	Line Description	Line Amount / Information	Write-in / Literal / Attachment
A	Form number of return attached to and year of return form is filed		
B	Initial year filer or Protective disclosure		
1a	Name reportable transaction		
1b	Initial year participated		
1c	Material advisor or Tax shelter regs. no:		
2a	Listed transaction		
2b	Confidential transaction	Checked	
2c	Contract protect		
2d	Loss transaction		
3	Identify listed transaction		
4	Number of transact	1	
5a	Entity name		
5b	Type of entity		
5c	Form number of tax return filed		
5d	EIN		
6a	Name, address to whom Fee Paid to	Confidential 55 Another Street, Suite A, Anytown, IL 60615	
6b	Name, address to whom Fee Paid to		
7	Facts	Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."	
8	Expected tax benefits	Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."	
9	Estimated tax benefits	Testers, enter this statement here for your test returns: "For purposes of this test, actual detailed information is not being provided. It is expected that the taxpayer filing this form will provide the appropriate information."	

Test Scenario # 5

FORMS REQUIRED: 1120, Sch N (1120), Sch M-3 (1120), 926, 1118, 1118 Sch J, 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 8832, 8858

ATTACHMENTS:

ItemizedOtherIncomeSchedule
Owned50PercentVotingStockOfDomesticCorpStatement
AnyoneOwned50PctOfCorpVotingStockStatement
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherDeductionsSchedule2
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherCurrentLiabilitiesStmnt
OtherLiabilitiesStatement
EarningsAndProfitsOtherAdjStmnt
OtherIncomeLossItemsWithDifferencesSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule
Post1986UndistributedEarningsSchedule
Category3FilerStateme

BINARY ATTACHMENTS: Organizational Chart for Form 5471 Sch O

HEADER INFO:

Tax Period: Calendar Year 2007

Preparer Firm Electronic Tax Filers, Inc.11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Return Type: 1120

Filer:**EIN:** 11-0000005**Name:** International Finance Incorporated**Name Control:** INTE**Address:** 35 Any Street
Anytown, NY 10006

Officer: **Name:** Poppy Seed
 Title: Chief Executive Officer
 Taxpayer PIN: Self-Select
 Phone: 888-555-1212
 Email Address:
 Date Signed: 03/15/08

Preparer: **Name:** Johnny Appleseed
 SSN: 999-06-0007, 11-0000011
 Phone: 512-555-1212
 Email Address:
 Date Prepared: 02/15/08
 Self Employed: Yes

IRS PAYMENT: N/A

Details for attachments to Form 1120, 5471, Sch M-3, 1118

Attachment 1, Form 1120, Page 1, Line 26, Other Deductions
(Itemized Other Deductions Schedule)

Audit Fees	68,160	
Professional Services		31,227
Financial Service Costs	<u>21,000</u>	
Total		<u>120,387</u>

Attachment 2, Form 1120, Sch K, Line 3, Additional Information
(Owned 50 Percent Voting Stock Of Domestic Corp Statement)

Name: ABC Energy Corporation
Employer Identification Number: 11-0000015
Percentage Owned: 100.00
Net Taxable Income: 18,940,307

Attachment 3, Form 1120, Sch K, Line 5, Additional Information
(Anyone Owned 50 Pct Of Corp Voting Stock Statement)

Same as Sch K, Line 3 above

Attachment 4, Form 1120, Page 4, Sch L, Line 6, Other Current Assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Prepaid Expenses & Special Deposits	<u>35,726</u>	<u>35,726</u>
Total		<u>35,726</u>
	<u>35,726</u>	

Attachment 5, Form 1120, Page 4, Sch L, Line 9, Other investments
(ItemizedOtherInvestmentsSchedule)

	Beginning	Ending
Investments in Subsidiaries	<u>139,197,191</u>	<u>250,072,971</u>
Total	<u>139,197,191</u>	<u>250,072,971</u>

Attachment 6, Form M-3, Line 26, Other Income (Loss) Items With Differences
(OtherIncomeLossItemsWithDifferencesSchedule)

	Per Books	Temp. Difference	Perm. Difference	Per Tax Return
Recovery of Expense	512,526	(512,526)		0
Total	<u>512,526</u>	<u>(512,526)</u>		0

Attachment 7, Form M-3, Part III, Line 35, Other Expense/Deduction Items With Differences
(OtherExpenseDeductionItemsWithDifferencesSchedule)

	Per Books	Temp. Difference	Perm. Difference	Per Tax Return
Prior Year Adjustments	(256,260)	256,260		0
Total	<u>(256,260)</u>	<u>256,260</u>		0

Attachment 8, Form 1118, Sch C, Col 4, Post 1986 Undistributed Earnings
(Post1986UndistributedEarningsSchedule)

Post 1986 E&P Beginning 20,546,204	Current E&P 13,886,424	Post 1986 E&P Ending <u>34,432,628</u>
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Attachment 9, Form 5471, Sch C, Line 16, Other deductions
(ItemizedOtherDeductionsSchedule2)

	Functional Currency	US Dollar
Miscellaneous deductions	199,936	135,177
Operating supplies	<u>356,382</u>	<u>240,950</u>
Total	<u>556,318</u>	<u>376,127</u>

Attachment 10, Form 5471, Sch F, Line 4, Other current assets
(ItemizedOtherCurrentAssetsSchedule)

	Beginning	Ending
Miscellaneous	<u>255,108</u>	<u>243,012</u>
Total	<u>255,108</u>	<u>243,012</u>

Attachment 11, Form 5471, Sch F, Line 7, Other investments
(ItemizedOtherInvestmentSchedule)

Investments in Stock (Non-affiliated)	<u>57,437</u>	<u>36,820,277</u>
Total	<u>57,437</u>	<u>36,820,277</u>

Attachment 12, Form 5471, Sch F, Line 15, Other current liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

Other accrued liabilities	<u>4,001,670</u>	<u>5,080,202</u>
Total	<u>4,001,670</u>	<u>5,080,202</u>

Attachment 13, Form 5471, Sch F, Line 17, Other liabilities
(ItemizedOtherLiabilitiesSchedule)

Deferred Federal Income Taxes	<u>2,016,428</u>	<u>1,247,422</u>
Total	<u>2,016,428</u>	<u>1,247,422</u>

Attachment 14, Form 5471, Sch H, Line 2h, Other (*EarningsAndProfitsOtherAdjStmt*)

	Increase	Decrease
Recognize Exchange Gain on Note	1,848,728	0
Reverse Stock Write-down	86,410	0
Reverse Book Remediation Reserve	11,146	0
Reverse Book Exchange Gain	<u>0</u>	<u>515,184</u>
Total	<u>1,946,284</u>	<u>515,184</u>

Attachment 15, Form 5471, Box B, Category of filer checkboxes
(*Category3FilerStatement*)

Amount of indebtedness	0
Type of indebtedness	New acquisition
Name	Foreign Finance Corporation
Address	75 Any Street, Austin, TX 78737
Identifying Number	none
Number of shares	1,000

Form 1120 Test 5		U.S. Corporation Income Tax		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 200				
A	Check if: 1a, 1b, 2, 3, 4	4 is checked		
B	Employer EIN	11-0000005		
Name and Address: International Finance Incorporated, 31 Any Street, Anytown, NY 10006				
C	Date of incorporated	08/01/1985		
D	Total assets	250,306,361		
E	Check applicable boxes			
	Line Description	Line Amount	Write-in / Literal / Attachment	
1a	Gross Receipts or sales			
1b	Less returns and allowances			
1c	Balance			
2	Cost of goods sold (Sch A, line 8)			
3	Gross profit. (subtract line 2 from line 1c)			
4	Dividends	9,503,893		
5	Interest			
6	Gross rents			
7	Gross royalties			
8	Capital gain net income			
9	Net gain or (loss) F4797			
10	Other Income			
11	Total income. (add lines 3 through 10)	9,503,893		
12	Compensation of officers			
13	Salaries and wages (less employment credits)			
14	Repairs and maintenance			
15	Bad debts			
16	Rents			
17	Taxes and licenses			
18	Interest			
19	Charitable contributions			
20	Depreciation (attach Form 4562)			
21	Depletion			
22	Advertising			
23	Pension, profit-sharing, etc., plans			
24	Employee benefit programs			
25	Domestic production act. (attach Form 8903)			
26	Other deductions (attach schedule)	120,387	See Attachment 1	
27	Total deductions (add lines 12 – 26)	120,387		
28	Taxable income before net operating loss deduction (subtract line 27 from line 11)	9,383,506		
29a	Less NOL deduction			
29b	Less special deductions			
29c	Total NOL deduction			
30	Taxable income (subtract line 29c from	9,383,506		

Form 1120 Test 5		U.S. Corporation Income Tax		2007
	line 28)			
31	Total tax (Sch J, line 10)		3,075,110	
32a	Payments: a 2007 overpayment			
32b	2007 estimated tax payment		1,678,103	
32c	Less 2007 refund applied for			
32d	Balance			
32e	Tax deposited w/ F7004			
32f(1)	Credit from F2439			
	Line Description	Line Amount	Write-in / Literal	
32f(2)	Credit from F4136			
32f	Total credits from 32f(1) and 32f(2)			
32g	Total Payments		1,678,103	
33	Estimated tax penalty			
34	Tax Due.		1,397,007	
35	Overpayment			
36	Credit to 2008 estimated tax			
36	Refund			
	May IRS discuss?		Yes	
	Preparer's SSN or PTIN:		999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		
Schedule A Cost of Goods Sold				
1	Inventory at beginning of year			
2	Purchases			
3	Cost of labor			
4	Additional section 263A cost (attach schedule)			
5	Other costs (attach schedule)			
6	Total (add lines 1 through 5)			
7	Inventory at the end of year			
8	Cost of goods sold (subtract line 7 from line 6)			
9a (i)	Cost			
9a (ii)	Lower of cost or market			
9a (iii)	Other (specify method and attach explanation)			
9b	Check if write-down of subnormal goods			
9c	Check if the LIFO method was adopted this tax year...			
9d	If the LIFO inventory method was used, enter percentage or amounts of closing inventory...			
9e	Do Sec 263A rules apply			
9f	Change in determining quantities, cost, valuations? (If yes, attach explanation)			
Schedule C Dividends and Special Deductions				

Form 1120 Test 5		U.S. Corporation Income Tax		2007
1(a)	Dividends fm < 20% domestic div recd			
1(c)	Dividends fm <20% domestic special deduction			
2(a)	Dividends fm > 20% domestic div recd			
2(c)	Dividends fm > 20% domestic spec deduction			
3(a)	Dividends fm debt-finance div recd			
3(c)	Dividends fm debt-finance spec deduction			
4(a)	Dividends fm certain preferred stock < 20% div recd			
4(c)	Dividends fm certain preferred stock < 20% spec deduction			
5(a)	Dividends fm certain preferred stock > 20% div recd			
5(c)	Dividends fm certain preferred stock > 20% spec deduction			
6(a)	Dividends fm < 20% foreign div recd			
6(c)	Dividends fm < 20% foreign spec deduction			
7(a)	Dividends fm > 20% foreign div recd			
7(c)	Dividends fm > 20% foreign spec deduction			
8(a)	Dividends fm wholly own div recd			
8(c)	Dividends fm wholly own spec deduction			
9	Total (add lines 1 through 8)			
10a	Dividends fm domestic corp. div recd			
10c	Dividends fm domestic corp. spec deduction			
11a	Dividends fm affl group member div recd			
11c	Dividends fm affl group member spec deduction			
12a	Dividends fm control group FSC div recd			
12c	Dividends fm control group FSC spec deduction			
13	Dividends fm foreign corporation			
14	Income from control foreign group	9,388,611		
15	Foreign dividend gross-up	115,282		
16	IC-DISC and former DIS			
17	Other dividends			
18	Deduction for dividends			
19	Total dividends (Add lines 1 through 17)	9,503,893		
20	Total special dividends (Add lines 9, 10, 11, 12 & 18)			
Schedule E Compensation of Officers				
1(a)	Name of officer			
1(b)	SSN			
1(c)	% of time devoted to bus			
1(d)	% of common stock own			
1(e)	% of preferred stock own			
1(f)	Amount of compensation			
2	Total compensation			
3	Comp claimed on Sch A			
4	Subtract line 3 fm line 2			
Schedule J Tax Computation				
1	Check if control group member			
2	Income tax	3,190,392		
	Check qualified box			
3	Alternative minimum tax (attach F4626)			
4	Add lines 3 and 4	3,190,392		
5a	Foreign tax credit (attach F1118)	115,282		
5b	Credits from F5735 or F8834			
5c	General Business Credit			

Form 1120 Test 5		U.S. Corporation Income Tax		2007
	Check if F3800, F6478, F8835, F8844			
5d	Credit prior year Minimum (attach F8827)			
5e	Bond credits check if from F8860 F8912			
6	Total credits (Add 5a through 5e)		115,282	
7	Subtract line 6 from line 4		3,075,110	
8	Personal holding com tax			
9	Other taxes – check if from F4255, F8611, F8697, F8866, F8902, Other Form			
10	Total tax (Add lines 7 through 9)		3,075,110	
Schedule K Other Information				
1(a)	Cash			
1(b)	Accrual	Checked		
1(c)	Other			
2(a)	Business activity code		522293	
2(b)	Business Activity	International Finance		
2(c)	Product or Service	International Finance		
3	Entity own ≥50% voting stock of corporation?	Yes		See Attachment 2
4	Sub in affiliated group?	No		
5a	Corporation own ≥ 10% voting stock not on 851?	Yes		See Attachment 3
5b	Corporation own ≥ 10% interest pass-thru entity?			
6	Corporation paid dividends?	No		
7	Foreign owned > 25%	No		
7a	Percentage owned			
7b	Owner's country			
7c	Number of F5472 attach			
8	Issued pub offered debt ins			
9	Tax-exempt interest rcvd			
10	Number of shareholders			
11	Has NOL forego carry-back pd			
12	Avail NOL carry-back fm pr yr			
13	Total receipts less than \$250,000?	No		

Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		250,328		197,664	
2a	Trade notes					
2b	Less allowance					
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assets		35,726		35,726	See Attachment 4
7	Loans to shareholders		5,000		0	
8	Mortgage & real estate loan					
9	Other investments		139,197,191		250,072,971	See Attachment 5
10a	Bldgs & other depreciation assets					
10b	Less accumulated depreciation					
11a	Depletable assts					
11b	Less accumulated depletion					
12	Land					
13a	Intangible assets					
13b	Less accumulated amortization					
14	Other assets					
15	Total assets		139,488,245		250,306,361	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable					
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities					
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities					
22a	Cap stock-Preferred					

22b	Cap stock Common	5,000	5,000	5,000	5,000	
23	Additional paid –in capital		139,231,622		249,913,859	
24	Retained earnings- Appropriated					
25	Retained earnings- Unappropriated		251,623		387,502	
26	Adjustments to shareholders equity					
27	Less cost of treasury stock					
28	Total liabilities & shareholders equity		139,488,245		250,306,361	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return						
	Line Description	Line Amount		Write-in / Literal		
1	Net Income					
2	Fed income tax per books					
3	Excess of capital loss					
4	Income taxed not record					
5	Expenses recorded on books					
5a	Depreciation					
5b	Charitable contribution					
5c	Travel & entertainment					
5	Line 5 total					
6	Add lines 1 – 5					
7	Tax-exempt interest					
7	Income recorded on books (itemize)					
7	Line 7 total					
8	Deductions not charged against book (itemize)					
8a	Depreciation					
8b	Charitable contribution					
8	Line 8 total					
9	Add lines 7 & 8					
10	Income (line 6 less line 9)					
Schedule M-2 Analysis of Un-appropriated Retained Earning per Books						
1	Balance at beg of year	251,623				
2	Net income (loss) per book	135,879				
3	Other increases					
4	Add lines 1, 2, and 3	387,502				
5a	Distributions - Cash					
5b	Distributions – Stock					
5c	Distributions – Property					
6	Other decreases					
7	Add lines 5 and 6					
8	Balance at end of year (line 4 less line 7)	387,502				

Form Sch N (1120) Test 5		Foreign Operations of U.S. Corporations		2007
Name: International Finance Incorporated				
EIN: 11-0000005				
	Line Description	Line Amount / Information	Write-in / Literal	
1a	Owned foreign disregarded entity	Yes		
1b	Number F8858	4		
2	Number F8865			
3	Owned 10% interest in other foreign partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	1		
5	Distribution/grantor/transferor foreign trust	No		
6a	Interest in financial account	Yes		
6b	Name of foreign country	UK		
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 54 totals all F8873			

Form Schedule M-3 (1120) Test 5		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007
Name: International Finance Incorporated				
EIN: 11-0000005				
Part I Financial Information and Net Income (Loss) Reconciliation				
	Line Description	Line Amount / Information	Write-in / Literal	
1a	Filed SEC F10-K income stmt?	No		
1b	Certified audit income stmt?	No		
1c	Income stmt for period?	Yes		
2a	Income statement period	01/01/2007 12/31/2007		
2b	Income statement restated?	No		
2c	Corp. filed F3115 for this tax year or any tax year ending within the income statement period entered on line 2a?	No		
2d	Income stmt restated for 5 periods	No		
2e	Has the corporation filed a Form 3115 for any tax year ending within five (5) income statement periods preceding the period entered on line 2a?	No		
3a	Voting stock publicly traded?	No		
3b	Symbol of pub traded stock	No		
3c	9-digit CUSIP of pub traded stock			
4	Worldwide consol net income			
5a	Net income non-includible foreign			
5b	Net loss non-includible foreign			
6a	Net income non-includible US			
6b	Net loss non-includible US			
7a	Net income non-includible Other			
7b	Net loss non-includible Other			
8	Adjustment to eliminations of transact			
9	Adjustment to reconcile income stmt			
10 a	Inter-company adjustments			
10 b	Other statutory adjustments			
10 c	Other adjustments			
11	Net income (loss) per stmt (Add lines 4 through 10)			
1a	Filed SEC F10-K income stmt?	135,879		
Schedule M-3(Form 1120)2007				
Page 2				
Name: International Finance Incorporated				
EIN: 11-0000005				
Consolidated Return checkbox				
Name of Subsidiary:				
EIN:				

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) fm equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF		9,388,611		9,388,611	
4	Sec 78 gross-up			115,282	115,282	
5	Gross foreign dist					
6	Income (loss) fm equity method US					
7	US div not elim					
8	Minority interest					
9	Income (loss) US					
10	Income (loss) foreign					
11	Income (loss) other pass-thru entity					
12	Reportable transact items					
13	Interest Income					
14	Total accrual to cash adjustment					
15	Hedging trans					
16	Mark-Market Income					
17	Cost of gds sold					
18	Sale vs. lease					
19	Sec 481(a) adjustment					
20	Unearned/deferred revenue					
21	Income recognized					
22	Org issue disc					
23a	Income stmt gain/ loss on sale					
23b	Gross cap gain					
23c	Gross cap loss					
23d	Net gain/loss					
23e	Abandonment					
23f	Worthless stock					
23g	Other gain/loss					
24	Capital loss					
25	Other income (loss)	512,526	(512,526)			See Attachment 6
26	Tot income (loss) (Combine lines 1 thru 25)	512,526	8,876,085	115,282	9,503,893	
27	Total expense/deduction	(256,260)	256,250		0	
28	Other income (loss) w/ no diff	(120,387)			(120,387)	
29a	Add line 26 through 28	135,878	9,132,335	115,282	9,383,506	
29b	PC insurance subgroup					
29c	Life insurance subgroup					
30	Reconciliation total (Combine lines 29a thru 29c)	135,878	9,132,335	115,282	9,383,506	

Name: International Finance Incorporated						
EIN: 11-0000005						
Consolidated Return checkbox						
Name of Subsidiary:						
EIN:						
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US current income tax expense					
2	US defer income tax expense					
3	State local current income tax expense					
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Foreign w/hold tax					
8	Interest expense					
9	Stock opt expense					
10	Other equity comp					
11	Meals Entmt					
12	Fines penalties					
13	Judgments					
14	Parachute payment					
15	Comp sec 162m					
16	Pension profit-sharing					
17	Other post-retirement					
18	Deferred comp					
19	Charity. contribution cash tang					
20	Charity. contribution intang prop					
21	Charitable contribution limitation					
22	Domestic prod					
23	CY acquisition or reorganize. inv banking					
24	CY acquisition or reorganize legal/acct					
25	CY acquisition other costs					
26	Amort of goodwill					
27	Amort of acquisition					
28	Other amortization					
29	Sec 198 environ					
30	Depletion					
31	Depreciation					
32	Bad debt expense					
33	Corp-own life ins					
34	Purch vs. lease					
35	Other expense/deductions	(256,260)	256,260		0	See Attachment 7
36	Total expense/ deduction items (Combine lines 1 thru 35)	(256,260)	256,260		0	

Form 926 Test 5		Return by a U.S. Transferor of Property to a Foreign Corporation		TY 2007	
Part I U.S. Transferor Information					
	Line Description	Line Amount / Info	Write-in / Literal		
	Name of transferor: International Finance Incorporated				
	Identifying number: 11-0000005				
1a	Transferor controlled by ≤ 5 domestic corps?	Yes			
1b	Transferor remains in existence after transfer? If not, list controlling shareholder(s) and ID(s):	Yes			
	Controlling shareholder				
	Identifying number				
	Controlling shareholder				
	Identifying number				
	Controlling shareholder				
	Identifying number				
	Controlling shareholder				
	Identifying number				
1c	If member of affiliated group, was it the parent corp.?	No			
	Name of parent corporation	ABC Finance			
	EIN of parent corporation	11-0000021			
2	If transferor partner in a partnership that was transferor but not treated as such, list name and EIN				
	Name of partnership				
	EIN of partnership				
Part II Transferee Foreign Corporation Information					
3	Name of transferee (foreign corporation)	Foreign Finance Corp.			
4	Identifying number, if any				
5	Address (including country)	75 Any Street Birmingham England 126375			
6	Country of incorporation or organization	United Kingdom			
7	Foreign law characterization	Corporation			
8	Is transferee foreign corp. control foreign corp.?	Yes			
Part III Information Regarding Transfer of Property					
9	Date of transfer	03/15/2007			
10	Type of non-recognition transaction	351			
11	Description of property transferred:	Transferor: International Finance Incorporated, 35 Any Street, Anytown, NY 10006 Transferee: Foreign Finance Corporation, 75 Any Street, Birmingham England 126375 Transferor transferred U.S. \$5,000 cash to transferee on March 16, 2007			
12	Transfer result from a change in class?	No			
13	Transferor required to recognize income under Temp Regulations sections 1.367(a)-4T through 1.367(a)-6T	No			
14a	Intangible property transferred as a result of the transaction?	No			
14b	If yes, describe the nature of the rights to the intangible property:				

Form 1118 Test 5		Foreign Tax Credit – Corporations		2007
For calendar year 2007, or other tax year beginning _____, and ending _____				
Name of corporation: International Finance Incorporated				
EIN: 11-0000005				
	Line Description	Line Amount / Information	Write-in / Literals	
	Categories of income	Passive Income Checkbox		
Schedule A				
Income or (Loss) Before Adjustments				
A1	Foreign country	UK		
A2a	Deemed Dividends - Exclude gross-up	9,388,611		
A2b	Deemed Dividends -Gross-up Sec 78	115,282		
A3a	Other Dividends -Exclude gross-up			
A3b	Other Dividends -Gross –up Sec 78			
A4	Interest			
A5	Gross Rents, Royalties			
A6	Gross income fm PS			
A7	Other			
A8	Total (2a – 7)	9,503,893		
Totals	Add lines A through F			
	Total column 2a	9,388,611		
	Total column 2b	115,282		
	Total column 3a			
	Total column 3b			
	Total column 4			
	Total column 5			
	Total column 6			
	Total column 7			
	Total column 8	9,503,893		
A9a	Depreciation, Depletion, Amr			
A9b	Other Expenses			
A9c	Expenses related to Gross Income			
A9d	Other definitely allocable deduction	120,387		
A9e	Total Definitely allocable deduction	120,387		
A10	Apportioned share of deduct			
A11	Total Deductions (9e & 10)	120,387		
A12	Total income or (loss) before Adj	9,383,506		
Totals	Add lines A through F			
	Total column 9a			
	Total column 9b			
	Total column 9c			
	Total column 9d	120,387		
	Total column 9e	120,387		
	Total column 10			
	Total column 11	120,387		
	Total column 12	9,383,506		

Schedule B			
Part I – Foreign Taxes Paid, Accrued, and Deemed Paid			
A1	Cr is claimed for taxes checkbox	Accrued is Checked – 12/07	
	Line Description	Line Amount / Information	Write-in / Literals
A2a	Dividends		
A2b	Interest		
A2c	Rents, Royalties, License Fees		
A2d	Section 863(b) Income		
A2e	Foreign Branch Income		
A2f	Services Income		
A2g	Other		
A2h	Total Foreign Taxes Paid		
A3	Tax Deemed Paid	115,282	
Totals	Add lines A through F		
	Total column 2a		
	Total column 2b		
	Total column 2c		
	Total column 2d		
	Total column 2e		
	Total column 2f		
	Total column 2g		
	Total column h		
	Total column 3	115,282	
Schedule B			
Part II – Separate Foreign Tax Credit			
1	Total foreign taxes paid		
2	Total taxes deem paid	115,282	
3	Reductions of taxes paid		
4	Total carryover of foreign tax		
5	Total foreign taxes (Combine lines 1 thru 4)	115,282	
6	Sch J Part I, Line 11 amount	9,383,506	
7a	Total taxable income all sources	9,383,506	
7b	Adjustments to line 7a		
7c	Subtract line 7b from 7a	9,383,506	
8	Divide line 6 by line 7	1.000000	
9	Total U.S. income tax against	3,190,392	
10	Credit limitation (Multiply line 8 by line 9)	3,190,392	
11	Separate foreign tax credit	115,282	
Schedule B			
Part III – Summary of Separate Tax Credits			
1	Cr for tax on passive income	115,282	
2	Cr for tax on general limitation income		
3	Cr for tax on income re-source		
4	Total (Add lines 1 thru 4)	115,282	
5	Reduction in credit for international boycott		
6	Total foreign tax credit (line 4 less line 5)	115,282	

Schedule C			
Part I – Dividends and Deemed Inclusions From Post-1986 Undistributed Earnings			
	Line Description	Line Amount / Information	Write-in / Literals
1	Name of Foreign Corp	Foreign Finance Corp.	
2	Tax Year End	12/31	
3	Country of Incorporation	UK	
4	Post-1986 Undistributed Earn	34,432,628	See Attachment 8
5	Opening Balance in Post-86	0	
6a	Taxes Paid		
6b	Taxes Deemed Paid	277,263	
7	Post-1986 Foreign Income Tax	277,263	
8a	Functional Currency	14,316,654	
8b	U.S. Dollars	9,679,489	
9	Divide Col 8a by Col 4	.4158	
10	Tax Deemed Paid	115,282	
Total	Total column 10	115,282	
Schedule C Part II – Dividends Paid Out of Pre-1987 Accumulated Profits			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		
6a	Functional Currency		
6b	U.S. Dollars		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Total	Total column 8b		
Schedule C Part III – Deemed Inclusions From Pre-1987 Earnings and Profits			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	E&P for TY Indicated		
5	Foreign Taxes Paid		
6a	Functional Currency		
6b	U.S. Dollars		
7	Divide Col 6a by Col 4		
8	Tax Deemed Paid		
Total	Total column 8		
Schedule D Part I, Sec A – Tax Deemed Paid by First-Tier Foreign Corporations			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tax		
8a	2 nd Tier Corp–Functional currency		
8b	1 st Tier Corp–Functional currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		

Schedule D			
Part I, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits			
	Line Description	Line Amount / Information	Write-in / Literals
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		
6a	2 nd Tier Corp–Functional currency		
6b	1 st Tier Corp- Functional currency		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Schedule D			
Part II, Sec A – Tax Deemed Paid by Second-Tier Foreign Corporations			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tax		
8a	3 rd Tier Corp–Functional currency		
8b	2 nd Tier Corp- Functional currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule D			
Part II, Sec B – Dividends Paid Out of Pre-1987 Accumulated Profits			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Accumulated Profits for TY		
5	Foreign Taxes Paid		
6a	3 rd Tier Corp–Functional currency		
6b	2 nd Tier Corp- Functional currency		
7	Divide Col 6a by Col 4		
8a	Functional Currency		
8b	U.S. Dollars		
Schedule E Part I – Tax Deemed Paid by Third-Tier Foreign Corporations			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
	Line Description	Line Amount / Information	Write-in / Literals
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tax		
8a	4 th Tier Corp– Functional currency		
8b	3 rd Tier Corp- Functional currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		

Schedule E Part II – Tax Deemed Paid by Fourth-Tier Foreign Corporation			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
6b	Taxes Deemed Paid		
7	Post-1986 Foreign Income Tax		
8a	5 th Tier Corp– Functional currency		
8b	4 th Tier Corp- Functional currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule E Part III – Tax Deemed Paid by Fifth-Tier Foreign Corporation			
1	Name of Foreign Corp		
2	Tax Year End		
3	Country of Incorporation		
4	Post-1986 Undistributed Earn		
5	Opening Balance in Post-86		
6a	Taxes Paid		
7	Post-1986 Foreign Income Tax		
8a	6 th Tier Corp– Functional currency		
8b	5 th Tier Corp- Functional currency		
9	Divide Col 8a by Col 4		
10	Tax Deemed Paid		
Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches			
A1	Name of Foreign Country or US		
A2	Gross Income		
A3	Definitely Allocable Deduction		
B1	Name of Foreign Country or US		
B2	Gross Income		
B3	Definitely Allocable Deduction		
Totals	Add lines A through F		
	Total column 2		
	Total column 3		
Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid			
	Line Description	Line Amount / Information	Write-in / Literals
A	Reduction under Sec 901(e)		
B	Reduction of Oil, Gas Extract		
C	Reduction due to Intl Boycott		
D	Reduction for Sec 6038(c)		
E	Other Reduction of Taxes		
	Total – Lines A through E		
Schedule H Part I – Research and Development Deductions			
	Line Description	Line Amount / Information	Write-in / Literals
Col (a)	Product line #1 SIC Code		
Col (b)	Gross Income Method Checkbox		
1(a)(i)	Totals – Gross Sales		
1(a)(ii)	Totals – R&D Deductions		
1(a)(v)	Totals – Total R&D Deduction		
1(b)(vi)	Totals – Gross Income		
1(b)(vii)	Totals – Total R&D Deduction		
1(c)	Totals – Total R&D Deduction Not Definitely Allocable		

	Line Description	Line Amount / Information	Write-in / Literals
2(a)(i)	Total to be App – Gross Sales		
2(a)(ii)	Total to be App – R&D Deductions		
2(a)(v)	Total to be App – Total R&D Deduction		
2(b)(vi)	Tot to be App – Gross Income		
2(b)(vii)	Tot to be App – Total R&D Deduction		
2(c)	Tot to be App – Total R&D Deduction Not Definitely Allocable		
3a(a)(i)	Gen limit Income – Gross Sales		
3a(a)(ii)	Gen limit Income – R&D Deductions		
3a(a)(v)	Gen limit Income – Total R&D Deduction		
3a(b)(vi)	Gen limit Income – Gross Income		
3a(b)(vii)	Gen limit Income – Total R&D Deduction		
3a(c)	Gen limit Income – Total R&D Deduction Not Definitely Allocable		
3b(a)(i)	Passive Income – Gross Sales		
3b(a)(ii)	Passive Income – R&D Deductions		
3b(a)(v)	Passive Income – Total R&D Deduction		
3b(b)(vi)	Passive Income – Gross Income		
3b(b)(vii)	Passive Income – Total R&D Deduction		
3b(c)	Passive Income – Total R&D Deduction Not Definitely Allocable		
3c(a)(i)	High w/hold Interest – Gross Sales		
3c(a)(ii)	High w/hold Interest – R&D Deductions		
3c(a)(v)	High w/hold Interest – Total R&D Deduction		
3c(b)(vi)	High w/hold Interest – Gross Income		
3c(b)(vii)	High w/hold Interest – Total R&D Deduction		
3c a)(i)	Sec 901j Income – Gross Sales		
3c(a)(ii)	Sec 901j Income – R&D Deduction		
3c(a)(v)	Sec 901j Income – Total R&D Deduction		
3c(b)(vi)	Sec 901j Income – Gross Income		
3c(b)(vii)	Sec 901j Income – Total R&D Deduction		
3c(c)	Sec 901j Income – Total R&D Deduction Not Definitely Allocable		
3c(a)(i)	Treaty resource Income – Gross Sales		
3c (a)(ii)	Treaty resource Income – R&D Deduction		
3c (a)(v)	Treaty resource Income – Total R&D Deduction		
3c (b)(vi)	Treaty resource Income – Gross Income		
3c (b)(vii)	Treaty resource Income – Total R&D Deduction		
3c(c)	Treaty resource Income – Total R&D Deduction Not Definitely Allocable		
4(a)(i)	Total foreign – Gross Sales		
4(a)(ii)	Total foreign – R&D Deduction		
4(a)(v)	Total foreign – Total R&D Deduction		
4(b)(vi)	Total foreign – Gross Income		
4(b) (vii)	Total foreign – Total R&D Deduction		
4(c)	Total foreign – Total R&D Deduction Not Definitely All.		

		Line Description	Line Amount / Info	Write-in / Literals
Schedule H Part II – Interest Deductions, All Other Deductions, and Total Deductions				
Col (a)	Average Value of Assets checkbox			
1a(i)	Totals – Non-financial Corp			
1a(ii)	Totals – Financial Corp			
1a(b)(iii)	Totals – Interest Deductions Non-financial Corp			
1a(b)(iv)	Totals – Interest Deductions Financial Corp			
1a(c)	Totals - All Other Deductions Not Definitely Allocable			
1a(d)	Totals - Totals			
1b(i)	Temp. Reg. 1.861-10T(e) – Non- Financial Corp			
1b(ii)	Temp. Reg. 1.861-10T(e) – Financial Corp			
1b(b)(iii)	Temp Reg. 1.861-10T(e) – Interest Deductions Non-financial Corp			
1b(b)(iv)	Temp Reg. 1.861-10T(e) – Interest Deductions Financial Corp			
1b(c)	Temp Reg. 1.861-10T(e) - All Other Deductions Not Definitely Allocable			
1b(d)	Temp Reg. 1.861-10T(e) - Totals			
1c(i)	Temp Reg. 1.861-10T – Non-financial Corp			
1c(ii)	Temp Reg. 1.861-10T – Financial Corp			
1c(b)(iii)	Temp Reg. 1.861-10T – Interest Deductions Non-financial Corp			
1c(b)(iv)	Temp Reg. 1.861-10T – Interest Deductions Financial Corp			
1c(c)	Temp Reg. 1.861-10T - All Other Deductions Not Definitely Allocable			
1c(d)	Temp Reg. 1.861-10T - Totals			
1d(i)	Assets excl fm apprmnt formula – Non-financial Corp			
1d(ii)	Assets excl fm apprmnt formula – Financial Corp			
1d(b)(iii)	Assets excl fm apprmnt formula – Interest Deductions Non-financial Corp			
1d(b)(iv)	Assets excl fm apprmnt formula – Interest Deductions Financial Corp			
1d(c)	Assets excl fm apprmnt formula - All Other Deductions Not Definitely Allocable			
1d(d)	Assets excl fm apprmnt formula - Totals			
2a(i)	Total to be apportioned – Non-financial Corp			
2a(ii)	Total to be apportioned – Financial Corp			
2a(b)(iii)	Total to be apportioned – Interest Deductions Non-financial Corp			
2a(b)(iv)	Total to be apportioned – Interest Deductions Financial Corp			
2a(c)	Total to be apportioned - All Other Deductions Not Definitely Allocable			
2a(d)	Total to be apportioned - Totals			
3a(i)	Gen Limit – Non-financial Corp			
3a(ii)	Gen Limit – Financial Corp			
3a(b)(iii)	Gen Limit – Interest Deductions Non-financial Corp			
3a(b)(iv)	Gen Limit – Interest Deductions Financial Corp			
3a(c)	Gen Limit - All Other Deductions Not Definitely Allocable			
3a(d)	Gen Limit - Totals			
3b(i)	Passive Income – Non-financial Corp			
3b(ii)	Passive Income – Financial Corp			

	Line Description	Line Amount / Info	Write-in / Literals
3b(b)(iii)	Passive Income – Interest Deductions Non-financial Corp		
3b(b)(iv)	Passive Income – Interest Deductions Financial Corp		
3b(c)	Passive Income - All Other Deductions Not Definitely Allocable		
3b(d)	Passive Income - Totals		
3c(i)	Sec 901j Income – Non-financial Corp		
3c(ii)	Sec 901j Income – Financial Corp		
3c (b)(iii)	Sec 901j income – Interest Deductions Non-financial Corp		
3c (b)(iv)	Sec 901j income – Interest Deductions Financial Corp		
3c(c)	Sec 901j income - All Other Deductions Not Definitely All.		
3c(d)	Sec 901j income - Totals		
3c (i)	Treaty resource income – Non-financial Corp		
3c(ii)	Treaty resource Income – Financial Corp		
3c(b)(iii)	Treaty resource Income – Interest Deductions Non-financial Corp		
3c(b)(iv)	Treaty resource Income – Interest Deductions Financial Corp		
3c(c)	Treaty resource Income - All Other Deductions Not Definitely Allocable		
3c(d)	Treaty resource Income - Totals		
4(i)	Total Foreign– Non-financial Corp		
4(ii)	Total Foreign – Financial Corp		
4(b)(iii)	Total Foreign – Interest Deductions Non-financial Corp		
4(b)(iv)	Total Foreign – Interest Deductions Financial Corp		
4(c)	Total Foreign - All Other Deductions Not Def Allcbl		
4(d)	Total Foreign - Totals		

Schedule J (1118) Test 5		Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year- End Re-characterization Balances, and Overall Foreign Loss Account Balances		2007
For calendar year 2007, or other tax year beginning _____, and ending _____				
Name of corporation: International Finance Incorporated				
EIN: 11-0000005				
Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limited Fractions				
	Line Description	Line Amount / Information	Write-in / Literals	
1(i)	Income before adjustment – Gen limitation			
1(ii)	Income before adjustment – Passive income	9,383,506		
2a(i)	Gen limit income – Gen limitation			
2a(ii)	Gen limit income – Passive income			
2b(i)	Passive income – Gen limitation			
2b(ii)	Passive income – Passive income			
2i(i)	Other income – Gen limitation			
2i(ii)	Other income – Passive income			
3(i)	Subtotal – Gen limitation			
3(ii)	Subtotal – Passive income	9,383,506		
4(i)	Overall foreign loss – Gen limitation			
4(ii)	Overall foreign loss – Passive income			
5(i)	Recpt foreign loss – Gen limitation			
5(ii)	Recpt foreign loss – Passive income			
6(i)	Subtotal (line 6)– Gen limitation			
6(ii)	Subtotal (line 6)– Passive income	9,383,506		
7a(i)	Gen limit income – Gen limitation			
7a(ii)	Gen limit income – Passive income			
7b(i)	Passive income – Gen limitation			
7b(ii)	Passive income – Passive income			
7i(i)	Other income – Gen limitation			
7i(ii)	Other income – Passive income			
8(i)	Subtotal (line 8)– Gen limitation			
8(ii)	Subtotal (line 8) – Passive income	9,383,506		
9(i)	Subtotal (line 9)– Gen limitation			
9(ii)	Subtotal (line 9) – Passive income	9,383,506		
10(i)	Allocation CY – Gen limitation			
10(ii)	Allocation CY – Passive income			
11(i)	Num Limit Frac – Gen limitation			
11(ii)	Num Limit Frac – Passive income	9,383,506		
Part II Year-End Balances of Future Separate Limitation Income That Must Be Re-characterized				
a(i)	Gen limit income – Gen limitation			
a(ii)	Gen limit income – Passive income			
b(i)	Passive income – Gen limitation			
b(ii)	Passive income – Passive income			
i(i)	Other income – Gen limitation			
i(ii)	Other income – Passive income			

Part III Overall Foreign Loss Account Balances (section 904(f)(1))			
1(i)	Beginning balance – Gen limitation		
1(ii)	Beginning balance – Passive income		
2(i)	CY additions – Gen limitation		
2(ii)	CY additions – Passive income		
3(i)	CY reductions – Gen limitation		
3(ii)	CY reductions – Passive income		
4(i)	Subtotal (line 4) – Gen limitation		
4(ii)	Subtotal (line 4) – Passive income		
5(i)	CY recapture – Gen limitation		
5(ii)	CY recapture – Passive income		
6(i)	Ending balance – Gen limitation		
6(ii)	Ending balance – Passive income		

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Annual Accounting Period beginning 01/01, 2007, ending 12/31, 2007				
Part I Reporting Corporation				
Name and Address: International Finance Incorporated 35 Any Street, Anytown, NY 10006				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000005		
B	Category of filer checkboxes	Box 4 and 5 Checked		
C	Total % of foreign corp. stock	100		
Filer's tax year beginning 01/01, 2007, ending 12/31, 2007				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Finance Corporation 75 Any Street, Birmingham England 126375		
1b	EIN, if any			
1c	Country whose laws incorp.	UK		
1d	Date of Incorporation	01/01/90		
1e	Principal place of business	United Kingdom		
1f	Principal business act code	523900		
1g	Principal business activity	Other Financial Investment		
1h	Functional currency	British Pound		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	foreign corporation name, address	Samual Addams 75 Any Street, Birmingham England 126375		
2d	Name, add of person w/ books			
Sch A Stock of the Foreign Corporation				
(a)	Descript of each class of stock	Common		
(b)(i)	Beg of annual acct period	1,000		
(b)(ii)	End of annual acct period	1,000		
(a)	Descript of each class of stock	Preferred		
(b)(i)	Beg of annual acct period	258,280		
(b)(ii)	End of annual acct period	258,280		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shareholder	International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005		
(b)	Descript of each class of stock	Common		
(c)	Number shares held at beg	1,000		
(d)	Number shares held at end	1,000		
(e)	Pro rata share of subpart F	100		
(a)	Name, add, EIN of shareholder	International Finance Incorporated 35 Any Street, Anytown, NY 10006 11-0000005		
(b)	Descript of each class of stock	Class B Preferred		
(c)	Number shares held at beg	258,280		
(d)	Number shares held at end	258,280		
(e)	Pro rata share of subpart F	100		

Form 5471 Test 5		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Sch C Income Statement				
		Functional Currency	US Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest	8,224,411	5,560,524	
6	Gross, rents, royalties, license fees	14,988,962	10,134,037	
7	Net gain or (loss)			
8	Other income			
9	Total income	23,213,373	15,694,561	
10	Compensation of officers			
11	Rents, royalties, license fees	2,588,175	1,749,865	
12	Interest	36,977	25,000	
13	Depreciation not deducted elsewhere			
14	Depletion			
15	Taxes	121	82	
16	Other deductions	556,318	376,127	See Attachment 9
17	Total deductions	3,181,591	2,151,074	
18	Net income or (loss)	20,031,782	13,543,487	
19	Extraordinary items & pr pd adjusts.			
20	Provision for income, war profits	7,818,965	5,286,402	
21	Current year net income (loss)	12,212,817	8,257,085	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession	U.S.		
1(b)	Amount of tax in foreign currency			
1(c)	Amount of tax convert rate			
1(d)	Amount of tax in U.S. dollars			
2(a)	Country or U.S. possession	United Kingdom		
2(b)	Amount of tax in foreign currency	7,969,922		
2(c)	Amount of tax convert rate	0.6761		
2(d)	Amount of tax in U.S. dollars	5,388,464		
8	Total	5,388,464		

Sch F Balance Sheet				
	Assets	(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash	8,557,500	3,281,502	
2a	Trade notes and accts receivable	855,858	15,006,554	
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets	255,108	243,012	See Attachment 10
5	Loan to shareholders	46,001,741		
6	Investment in subsidiaries			
7	Other investments	57,437	36,820,277	See Attachment 11
8a	Bldgs & other depreciation assets			
8b	Less accumulated depreciation			
9a	Depletable assets			
9b	Less accumulated depreciation			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents, etc	11,727,492	21,085,517	
11d	Intangible assets-Less accum			
12	Other assets			
13	Total assets	67,455,136	76,436,862	
	Liabilities	(a) Beginning of annual acct period	(b) End of annual acct period	
14	Accounts payable		68,312	
15	Other current liabilities	4,001,670	5,080,202	See Attachment 12
16	Loans fm shareholders			
17	Other liabilities	2,016,428	1,247,422	See Attachment 13
18a	Capital stock – Preferred	76,727,110	76,727,110	
18b	Capital stock – Common	1,000,000	1,000,000	
19	Paid-in or capital surplus			
20	Retained earnings	(16,290,072)	(7,686,184)	
21	Less cost of treasury stock			
22	Total liabilities & shareholder equity	67,455,136	76,436,862	
Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Foreign corp. owned > 10% interest partnership checkbox	No		
2	Foreign corp. owned interest in trust checkbox	No		
3	Foreign corp. owned foreign entities disregarded	No		
4	Foreign corp. was participant in a cost sharing arrangement?			
5	Foreign corp. becomes participant in a cost sharing arrangement?			

Sch H Current Earnings and Profits				
1	Current year net income	12,212,817		
		Net Additions	Net Subtractions	Write-in / Literal
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allowed	355,647		
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes		113,140	
2h	Other	1,946,284	515,184	See Attachment 14
3	Total net additions	2,301,931		
4	Total net subtraction		628,324	
5a	Current earnings & profits	13,886,424		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	13,886,424		
5d	Current E&P in U.S. dollars	9,388,611		
	Exchange Rate Used	.6761		
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Subpart F income	9,388,611		
2	Earnings invested in US prop			
3	Previously excluded subpart F income			
4	Previously exclude export trade income			
5	Factoring income			
6	Total of lines 1 through 5	9,388,611		
7	Dividends received			
8	Exchange gain or (loss)			
	Income of foreign corp. blk'd checkbox	No		
	Foreign corp. Incan unblk'd checkbox	No		

Sch J (F5471) Test 5		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	Line Description	Line Amount / Information	Write-in / Literal / Attachments
	Name of person filing Form 5471	International Finance Corporation	
	Identifying number	11-0000005	
	Name of foreign corporation	Foreign Finance Corporation	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	20,546,204	
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed	69,100,775	
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property		
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive		
1(c)(iii)	Balance Beginning of Yr – Subpart F Income	430,230	
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	90,077,209	
2a(a)	CY E&P – Post 1986 Undist Earn	13,886,424	
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings (Line 1 plus line 2a or line 1 less line 2b)	34,432,628	
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed	69,100,775	
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings	13,886,424	
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed		
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property		
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive		
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income	13,886,424	
5a(c)(i)	Actual dist non-previously taxed – Earnings Invested US Property		
5a(c)(ii)	Actual dist non-previously taxed – Earnings Invested Excess Passive		
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income		
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings		
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed		
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property (Line 1 plus line 4, minus line 5a)		
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive (Line 1 plus line 4, minus line 5a)		
6a(c)(iii)	Balance of previously taxed E&P – Subpart F Income (Line 1 plus line 4, minus line 5a)	14,316,654	
6b(a)	Balance of E&P not previous taxed – Post-1986 Undistributed Earnings	20,546,204	

Sch J (F5471) Test 5		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	2007
	(Line 3 minus line 4, minus line 5b)		
6b(b)	Balance of E&P not previous taxed – Pre-1987 E&P Not Previous Taxed	69,100,775	
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings	20,546,204	
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed	69,100,575	
7(c)(i)	Balance At end of Yr – Earnings Invested US Property		
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive		
7(c)(iii)	Balance At end of Yr – Subpart F Income	14,316,654	
7(d)	Balance At end of Yr – Total Sec 964(a) E&P	103,963,633	

Schedule M (5471) Test 5		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons			TY 2007	
Name of person filing Form 5471: International Finance Incorporated						
Identifying number: 11-0000005						
Name of foreign corporation: Foreign Finance Corporation						
Relevant functional currency and exchange rate used throughout this schedule:						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corp. or partnership	(d) Any other foreign corp.	(e) 10% or more (other than U.S. person)	(f) 10% or more corp. controlling foreign corp.
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic.			10,134,038		
6	Dividends received					
7	Interest received			5,560,524		
8	Premiums received					
9	Add lines 1 through 8			15,694,562		
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic.					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 thru 17					
19	Amounts borrowed					
20	Amounts loaned					

Sch O (F5471) Test 5		Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock		2007
	Line Description	Line Amount / Info	Write-in / Literal	
	Name of person filing:	International Finance Incorporated		
	EIN:	11-0000005		
	Name of foreign corporation	Foreign Finance Corp.		
Part I To Be Completed by U.S. Officers and Directors				
(a)	Name of shareholder	International Finance Incorporated		
(b)	Address of shareholder	35 Any Street Anytown, NY 10006	See Attachment 15	
(c)	Identifying number	11-0000005		
(d)	Date of orig 10% acquisition	1-1-1990		
(e)	Date of addl 10% acquisition			
Part II Sec A - To Be Completed by U.S. Shareholders				
(a)	Name, address, ID number	International Finance Incorporated		
(b)(1)	Type of return	35 Any Street Anytown, NY 10006		
(b)(2)	Date return filed	9-15-2008		
(b)(3)	IRS Center where filed	Ogden		
(c)	Date shareholder last filed			
Part II Sec B - U.S. Persons Who Are Officers or Directors of the Foreign Corporation				
(a)	Name of officer or director			
(b)	Address			
(c)	Social security number			
(d)	Officer or Director checkbox			
Part II Sec C - Acquisition of Stock				
(a)	Name of shareholder(s)	Foreign Finance Corporation		
(b)	Class of stock acquired	Common		
(c)	Date of acquisition	12/31/2007		
(d)	Method of acquisition	Purchase		
(e)(1)	Num shr acquired-Directly	1,000		
(e)(2)	Num shr acquired-Indirectly			
(e)(3)	Num shr acquired-Constrvly			
(f)	Amount paid or value given	\$9,000,000		
(g)	Name, address of person fm whom shares aquired			
Part II Sec D - Disposition of Stock				
(a)	Name of shareholder(s)			
(b)	Class of stock			
(c)	Date of disposition			
(d)	Method of disposition			
(e)(1)	Num shr disposed-Directly			
(e)(2)	Num shr disposed-Indirectly			
(e)(3)	Num shr disposed-Constrly			
(f)	Amount received			
(g)	Name, address of person to whom disposition made			

Part II Sec E – Organization or Reorganization of Foreign Corporation			
	Line Description	Line Amount / Info	Write-in / Literal
(a)	Name, address of transferor		
(b)	Identifying number		
(c) \	Date of transfer		
(d)(1)	Description of assets		
(d)(2)	Fair market value		
(e)	Desc of assets transferred		
Part II Sec F – Additional Information			
(a)	Filed return last 3yrs		
(b)	Date of reorg last 4 yrs		
(c)	Member of group constituting a chain of ownership		

Form 8832 Test 5	Entity Classification Election	2007
Name of entity: DEF International Finance		
EIN: 11-0000017		
Number, street and room or suite no: Helmstraat 100		
City or town, state, and ZIP code: Maastricht Netherlands		
	Line Description	Line Amount / Information
1	Type of election	
1a	Initial classification by a newly-formed entity	Checked
1b	Change in current classification	
2a	Has eligible entity previously filed an election with effective date within 60 months	
2b	Was prior election for initial classification by newly formed entity effective on date of formation	
3	Does the eligible entity have more than one owner?	No
If the eligible entity has only one owner, provide the following information:		
4a	Name of owner	International Finance
4b	Identifying number of owner	11-0000005
Eligible entity owned by one or more affiliated corporation that filed consolidated return		
5a	Name of parent corporation	
5b	Employer identification No	
Type of Entity		
6a	Domestic eligible entity classified as a association taxable as a corporation	
6b	Domestic eligible entity classified as a partnership	
6c	Domestic eligible entity with single owner to be disregarded as separate entity	
6d	Foreign eligible entity to be classified as association taxable as corporation	
6e	Foreign eligible entity to be classified as partnership	
6f	Foreign eligible entity with single owner to be disregarded as a separate entity	Checked
7	Name of organization of created or organized in a foreign jurisdiction	Netherlands
8	Effective beginning (mo, day, yr)	12/31/2007
9	Name and title of contact person	Sam Brown Tax Administrator
10	Phone number of contact person	512 555 5550
Signature, Date, Title		

Form 8858 Test 5		Information Return of U.S. Persons With Respect To Foreign Disregarded Entities		2007
Name of person		Sam Shade		
Filer's Identification No.		999-06-0010		
Number, street		35 Any Street		
City or town, state, and ZIP code		Anytown, NY 10006		
Filer's tax year beginning 01/01, 2007, and ending 12/31, 2007				
	Line Description	Entry	Write-in / Literal	
1a	Name and address of foreign disregarded entity	DEF International Finance Helmstraat 100 Maastricht, Netherlands		
1b	U.S. identifying number, if any	11-0000017		
1c	Country(ies) under whose laws organized and entity type	Netherlands Foreign Entity		
1d	Date(s) of organization	12/30/2007		
1e	Effective date as foreign disregarded entity	12/31/2007		
1f	Treaty and article number			
1g	Country in which principal business activity is conducted	Netherlands		
1h	Principal business activity			
1i	Functional currency			
2a	Name, address, and id number of branch office or agent in the U.S.			
2b	Name and address with custody of books and records			
3a	Tax owner name and address			
3b	Annual accounting period covered by the return			
3c	U.S. identifying number			
3d	Country under whose laws organized			
3e	Functional currency			
4a	Direct owner name and address			
4b	Country under whose laws organized			
4c	U.S. identifying number			
4d	Functional currency			
5	Attach an organizational chart			
Schedule C Income Statement				
1	Gross receipts or sales (net of returns and allowances)			
2	Cost of goods sold			
3	Gross profit (subtract line 2 from line 1)			
4	Other income			
5	Total income (add lines 3 and 4)			
6	Total deductions			
7	Other adjustments			
8	Net income (loss) per books			
Schedule C-1 Section 987 Gain or Loss Information				
1a	Remittances - Amount stated in functional currency of foreign disregarded entity			
1b	Remittances - Amount stated in functional currency of recipient			
2a	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity			

Form 8858 Test 5		Information Return of U.S. Persons With Respect To Foreign Disregarded Entities		2007
2b	Section 987 gain (loss) of recipient - Amount stated in functional currency of foreign disregarded entity			
3	Were all remittances from foreign disregarded entity treated as made to direct owner?			
4	Did the tax owner change its method of accounting for section 987 gain or loss			
Schedule F Balance Sheet				
	Line Description	Line Amount	Write-in / Literal	
1a	Cash and other current assets - Beg of annual accounting period			
1b	Cash and other current assets - End of annual accounting period			
2a	Other assets - Beg of annual accounting period			
2b	Other assets - End of annual accounting period			
3a	Total assets - Beg of annual accounting period			
3b	Total assets - End of annual accounting period			
4a	Liabilities - Beg of annual accounting period			
4b	Liabilities - End of annual accounting period			
5a	Owner's equity - Beginning of annual accounting period			
5b	Owner's equity - End of annual accounting period			
6a	Total liabilities and owner's equity - Beg of annual accounting period			
6b	Total liabilities and owner's equity - End of annual accounting period			
Schedule G Other Information				
1	Own any interest in any trust?			
2	Own at least 10% interest?			
3	Owner claim a loss as a result of the election?			
4	Separate unit?			
5	Any intra-company transactions?			
Schedule H Current Earnings and Profits or Taxable Income				
1	Current year net income or (loss) per foreign books of account			
2	Total net additions			
3	Total net subtractions			
4	Current earnings and profits			
5	DASTM gain or loss			
6	Combine lines 4 and 5			
7	Current earnings and profits (or taxable income)			

Test Scenario # 6**FORMS REQUIRED:** 1120S, 4562, 4797, Sch K-1(2), 8453-S**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedonBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule
DispositionOfPropWithSect179DeductionsStatement (2)

BINARY ATTACHMENTS: Scanned 8453-S (8453 Signature Document)**HEADER INFO:****Tax Period:** Calendar Year 2007**Preparer Firm** Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621**MultipleSoftwarePackagesUsed:** No

Originator: **EFIN:** Self-select
 Type: ERO
 NameControl: GREA
 Practitioner PIN: N/A
 EFIN: N/A
 PIN: N/A
 PIN Entered by:

Officer: **Name:** Carmen Sandiego
 Title: President
 Taxpayer PIN: N/A
 Phone: 202-555-1212
 Email Address: N/A
 Date Signed: 01/25/08

Signature Option: Binary Attachment 8453 Signature Document**Return Type:** 1120S**Taxpayer Name:** Great Atomic Pyrotechnics & Designs, Inc.

EIN: 11-0000006
Name Control: GREA
Address: 36 Any Street
Boomtown, CA 90062

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address: N/A
Date Prepared: 01/20/08
Self Employed: Yes

IRS PAYMENT: N/A

Details for attachments to Forms 1120S, 4562, 4797, Sch K-1(2)

Attachment 1, Form 1120S, Page 1, Line 5: Other Income (Loss) (*ItemizedOtherIncomeSchedule2*)

Miscellaneous Income	<u>4,860</u>
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Attachment 2, Form 1120S, Page 1, Line 19: Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Vehicle Expenses	19,567
Charges – Bank & Financial	415
Dues & Subscriptions	200
Insurance	22,232
Miscellaneous	255
Office Supplies	1,220
Postage & Delivery	207
Printing & Reproduction	158
Professional Fees	620
Repairs to Equipment	679
Small Tools	3,247
Utilities	4,551
Amortization	18
50% of Meals & Entertainment	<u>487</u>

Total (element not in schema)	<u>53,856</u>
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Attachment 3, Form 1120S, Page 2, Sch A, Line 5: *Other Costs* (*ItemizedOtherCostsSchedule*)

Subcontractors	<u>334,099</u>
Total (element not in schema)	<u>334,099</u>

Attachment 4, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 6(d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

Employee Loans	2,950
Spec House Costs	<u>275,026</u>

Total (element not in schema)	<u>277,976</u>
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Attachment 5, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 9(b): Other investments at beginning of tax year (*ItemizedOtherInvestmentsSchedule*)

Other Investments	<u>1,000</u>
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Attachment 6, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 14 (b/d): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Spec House	913
Total (element not in schema)	<u>913</u>

Attachment 7, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	End
Spec House Loans		232,240
Payroll Tax Liabilities	2,975	4,533
Credit Card Liability	<u>6,661</u>	<u>15,043</u>
Total (element not in schema)	<u>9,636</u>	<u>251,816</u>

Attachment 8, Form 1120S, Page 5, Sch M-1, Line 2: Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

Form 4797 Book/Tax Diff	2,885
Total (element not in schema)	<u>2,885</u>

Attachment 9, Form 1120S, Page 5, Sch M-1, Line 6, Total deductions (depreciation and itemized deductions) on this return not charged against book income this year (*ItemizedDeductionsNotChargedAgainstBookSchedule2*)

Miscellaneous	6,768
Total (Element not in schema)	<u>6,768</u>

Attachment 10, Form 1120S, Page 5, Sch M-2, Line 3: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountAdditionsSchedule*)

Gain on Sale Sec 179 Assets	<u>2,800</u>
Total (Element not in schema)	<u>2,800</u>

Attachment 11, Form 1120S, Page 5, Sch M-2, Line 5, Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	486
Miscellaneous	<u>17,545</u>
Total (Element not in schema)	<u>18,031</u>

Attachment 12, Schedule K-1 (999-06-0005) Page 10, Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1977 Red Pickup Truck
Gross Sales Price:	1,400
Cost or Expense of Sale:	1,000
Date Property was Acquired:	07/29/2004
Date Property was Sold:	06/13/2007
Section 179 Deduction:	1,000

Attachment 13, Schedule K-1 (999-06-0001) Page 11, Line 17: Other Information
(DispositionOfPropWithSect179DeductionsStatement)

Description of Property:	Dodge 1977 Red Pickup Truck
Gross Sales Price:	1,400
Cost or Expense of Sale:	1,000
Date Property was Acquired:	07/29/2004
Date Property was Sold:	06/13/2007
Section 179 Deduction:	1,000

Form 1120S Test 6		U.S. Income Tax Return for an S Corporation		2007	
Calendar Year 2007 or tax year beginning , 2007, ending , 2007					
A	Effective date of S Election	01/01/1990			
B	Business code	325100			
Name and Address: Great Atomic Pyrotechnics & Designs, Inc. 36 Any Street, Boomtown, CA 90062					
C	EIN	11-0000006			
D	Date of incorporated	08/01/2002			
E	Total assets	498,034			
F	Check applicable boxes				
G	Number of Shareholders	2			
H	Sched M-3 attached				
	Line Description	Line Amount / Info		Write-in Literal/Attachments	
1a	Gross Receipts or sales	1,124,560			
1b	Less returns and allowances				
1c	Balance	1,124,560			
2	Cost of goods sold (Sch A, line 8)	669,365			
3	Gross profit(Subtract line 2 from line 1c)	455,195			
4	Net gain (loss)	5,179			
5	Other Income (loss)	4,860		See Attachment 1	
6	Total income (loss). (Add lines 3 thru 5)	465,234			
7	Compensation of officers	34,973			
8	Salaries / wages (less employment credits)	100,531			
9	Repairs and maintenance				
10	Bad debts				
11	Rents	156,855			
12	Taxes and licenses	13,685			
13	Interest	13,220			
14	Depreciation not claimed on Schedule A (attach Form 4562)	1,019			
15	Depletion (Do not deduct oil/gas depletion)				
16	Advertising	4,093			
17	Pension, profit-sharing, etc., plans				
18	Employee benefit programs				
19	Other deductions (attach schedule)	53,856		See Attachment 2	
20	Total deductions(add amounts for lines 7 – 19)	378,232			
21	Ordinary business income (loss) (Subtract line 20 from line 6)	87,002			
22a	Tax: Excess net passive income tax				
22b	Tax from Schedule D				
22c	Add lines 22a and 22b				
23a	Payments:				
23b	Tax deposit with Form 7004				
23c	Credit for Federal tax paid on fuels				
23d	Credit for Federal telephone excise tax				
23e	Add lines 23a through 23d				
24	Estimated tax penalty				
25	Tax Due				
26	Overpayment				
27	Credit elected to 2008		Refund		

	Line Description	Line Amount / Info	Write-in Literal/Attachments
	May IRS discuss?	Yes	
	Preparer's SSN or PTIN:	999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621	
	Preparer's EIN:	11-0000011	
	Preparer's Phone no.:	512-555-1212	
Schedule A Cost of Goods Sold			
1	Inventory at beginning of year		
2	Purchases	335,266	
3	Cost of labor		
4	Additional section 263A cost		
5	Other costs	334,099	See Attachment 3
6	Total (add lines 1 thru 5)	669,365	
7	Inventory at the end of year		
8	Cost of goods sold	669,365	
9a (i)	Cost as described in Reg. Sec. 1.471-3	Unchecked	
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Write-down of sub goods		
9c	LIFO adopted this TY(attach F970)		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determine. quantities, cost, values?	No	
Schedule B Other Information			
1(a)	Cash		
1(b)	Accrual		
1(c)	Other	Hybrid	
2(a)	Business Activity	Construction	
2(b)	Product or Service	Pyrotechnics	
3	Corp own ≥ 50%?	No	
4	Member of controlled group	No	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corporation before elected		
8	Accumulated earnings/profits close of yr	Unchecked	
9	Total receipts less than \$250,000?	No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.			
1	Ordinary business income (loss)	87,002	
2	Net rental real estate income (loss)	0	
3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain/loss (attach Sch D)		
8a	Net long-term capital gain/loss (attach Sch D)		
8b	Collectibles (28%) gain (loss)		
8c	Un-recaptured section 1250 gain (attach statement)		
9	Net section 1231 gain (loss)(attach F4794)		

	Line Description			Line Amount / Info	Write-in Literal/Attachments
10	Other income (loss)				
11	Section 179 deduction(attach F4562)			17,545	
12a	Contributions				
12b	Investment interest expense				
12c(1)	Section 59(e)(2) expenses – Type				
12c(2)	Section 59(e)(2) expenses – Amount				
12d	Other deductions -Type				
12d	Other deductions - Amount			0	
13a	Low-income housing credit {sec 42(j)(5)}				
13b	Low-income housing credit (other)				
13c	Qualified rehabilitation expenses				
13d	Other rental real estate credits				
13e	Other rental credits				
13f	Credit for alcohol used as fuel				
13g	Other credits and credit recapture				
14a	Name of country or U.S. possession				
14b	Gross income from all sources				
14c	Gross income at shareholder level				
14d	Passive				
14e	Listed categories				
14f	General limitation (attach statement)				
14g	Interest expense				
14h	Other				
14i	Passive				
14j	Listed categories				
14k	General limitation (attach statement)				
14l	Foreign taxes aid	Paid			
		Accrued			
14m	Reduction in taxes available for credit (attach statement)				
14n	Other Foreign tax Information (attach statement)				
15a	Post-1986 depreciation adjustment			-354	
15b	Adjusted gain or loss				
15c	Depletion				
15d	Oil, gas, and geothermal properties-gross income				
15e	Oil, gas, and geothermal properties-deductions				
15f	Other AMT items (attach statement)				
16a	Tax-exempt interest income			486	
16b	Other tax-exempt interest income				
16c	Nondeductible expenses			486	
16d	Property distributions			35,987	
16e	Repayment of loans from shareholders				
17a	Investment income				
17b	Investment expenses				
17c	Dividend distributions paid /accum E&P				
17d	Other items and amounts (attach statement)				
18	Income/loss reconciliation (add lines 1 thru 10, then subtract sum of lines 11 thru 12d and line 14l)			69,457	

Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		37,504		9,214	
2a	Trade notes	73,320		164,008		
2b	Less allowance		73,320		164,008	
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt secure.					
6	Other current assets				277,976	See Attachment 4
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments		1,000			See Attachment 5
10a	Bldgs & other deprec assets	69,032		69,395		
10b	Less accum depreciation	18,478	50,554	22,583	46,812	
11a	Depletable assts					
11b	Less Accum depletion					
12	Land					
13a	Intangible assets	90		90		
13b	Less accumulated amortization	48	42	66	24	
14	Other assets		913			See Attachment 6
15	Total assets		166,333		498,034	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		8,891		75,087	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		9,636		251,816	See Attachment 7
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		47,999		36,971	
21	Other liabilities					
22a	Cap stock-Prefer					
22b	Cap stock Common		1,325		1,325	
23	Additional paid –in capital		95,482		132,835	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		163,333		498,034	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
1	Net Income		73,340		
2	Income included on Sch K		2,885		See Attachment 8
3	Expenses recorded on books		486		
3a	Depreciation				
3b	Travel & entertainment		486		
4	Add lines 1 – 3		76,711		
5	Income recorded on books				
5a	Tax-exempt interest		486		
6	Deductions included on Sch K		6,768		See Attachment 9
6a	Depreciation		6,082		
7	Add lines 5 & 6		7,254		
8	Income (loss)(Sch K-1)		69,457		
Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account					
		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholder undistributed taxable income	Write-in / Literal
1	Bal at begin of tax year	30,238			
2	Ordinary income	87,002			
3	Other additions	2,800	486		See Attachment 10
4	Loss from Pg 1, Line 21				
5	Other reductions	(18,031)			See Attachment 11
6	Combine lines 1 – 5	102,009			
7	Distributions other than dividends distributions	35,987			
8	Balance at end of TY (line 6 less line 7)	66,022	486		

Form 4562 Test 6		Depreciation and Amortization		2007	
Name: Great Atomic Pyrotechnics & Designs, Inc.					
Business or Activity: Pyrotechnics Design and Display					
EIN: 11-0000006					
	Line Description	Line Amount	Write-in / Literal / Attachments		
Part I Election to Expense Certain Property Under Section 179					
1	Maximum amount	\$112,000			
2	Total cost of section 179 prop	17,545			
3	Threshold cost of section 179 prop	\$450,000			
4	Reduction in limitation (Line 2 less line 3)				
5	Dollar limitation for TY (Line 1 less line 4)	108,000			
6(a)	Description of Property	Level			
6(b)	Cost	550			
6(c)	Elected cost	550			
6(a)	Description of Property	Compressor			
6(b)	Cost	275			
6(c)	Elected cost	275			
6(a)	Description of Property:	Ladder			
6(b)	Cost	115			
6(c)	Elected cost	115			
6(a)	Description of Property:	Step Ladder			
6(b)	Cost	120			
6(c)	Elected cost	120			
6(a)	Description of Property	Ladder			
6(b)	Cost	170			
6(c)	Elected cost	170			
6(a)	Description of Property:	Ladder Big Giant			
6(b)	Cost	1,243			
6(c)	Elected cost	1,243			
6(a)	Description of Property:	Lift Kit			
6(b)	Cost	6,985			
6(c)	Elected cost	6,985			
6(a)	Description of Property:	Trailer			
6(b)	Cost	600			
6(c)	Elected cost	600			
6(a)	Description of Property:	Trailer			
6(b)	Cost	7,023			
6(c)	Elected cost	7,023			
7	Listed property	464	(element not in schema – comes from line 27)		
8	Total elected cost of sec 179 prop	17,545			
9	Tentative deduction	17,545			
10	Carryover of disallowed deduction				
11	Business income limitation	69,457			
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)	17,545			
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)				

Part II Special Depreciation Allowance and Other Depreciation								
	Line Description		Line Amount		Write-in / Literal / Attachments			
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions		1,019					
18	Assets placed in service (Sec 168(i)(4) election)		Yes					
			No					
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprec deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines 19 & 20 amounts in column (g) and line 21)		1,019					
23	Assets for CY							
Part V Listed Property								
Section A – Depreciation and Other Information								
24a	Evidence?		'No' Checked					
24b	Evidence written?							
25	Special depreciation allowance							
26(a)	Type of property		Computer					
26(b)	Date in service		01-15-2007					
26(c)	Business investment %		75%					
26(d)	Cost or other basis		580					
26(e)	Basis for depreciation							
26(f)	Recovery period		5					
26(g)	Method/Convention		200 DB-HY					
26(h)	Depreciation deduction							
26(i)	Election Sec 179 cost		464					
27(a)	Type of property							
27(b)	Date in service							
27(c)	Business investment %							
27(d)	Cost or other basis							
27(e)	Basis for depreciation							

	Line Description	Line Amount	Write-in / Literal / Attachments				
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26	464					
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Amort for this Yr	Write-in / Literal / Attachments
42	Amort of costs during 2007 TY						
43	Amort of costs before 2007 TY						18
44	Total						18

Form 4797 Test 6		Sales of Business Property	2007
Name: Great Atomic Buildings & Design, Inc			
EIN: 11-0000006			
	Line Description	Line Amount	Write-in / Literal / Attachments
1	Gross receipts fm sales or exchange	1	
Part I Sales or Exchanges of Property Used in a Trade or Business			
2(a)	Description of property		
2(b)	Date acquired		
2(c)	Date sold		
2(d)	Gross sales price		
2(e)	Depreciation allowed		
2(f)	Cost or other basis		
2(g)	Gain or (loss)		
3	Gain fm F4684		
4	Sec 1231 gain fm F6252		
5	Sec 1231 gain fm F8824		
6	Gain fm casualty or theft		
7	Combine lines 2 to 6		
8	Non-recaptured net sec 1231 loss		
9	Subtract line 8 from line 7		
Part II Ordinary Gains and Losses			
10(a)	Description of property		
10(b)	Date acquired		
10(c)	Date sold		
10(d)	Gross sales price		
10(e)	Depreciation allowed		
10(f)	Cost or other basis		
10(g)	Gain or loss		
11	Loss fm line 7		
12	Gain fm line 7		
13	Gain fm line 31	5,179	
14	Net gain F4684		
15	Ordinary gain F6252		
16	Ordinary gain F8824		
17	Combine lines 10 to 16	5,179	
18a	Part of loss F4684		
18b	Re-determined gain/(loss) on line 17		
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255			
19(a)	Description of property	1996 Chevy Truck	
19(b)	Date acquired	Various	
19(c)	Date sold	01-19-2007	
20	Gross sales price	9,000	
21	Cost or other basis	15,307	
22	Depreciation allowed	11,486	
23	Adjusted basis (Line 21 less line 22)	3,821	
24	Total gain	5,179	
25a	Depreciation allowed	11,486	
25b	Smaller of lines 24 and 25a	5,179	
26a	Additional depreciation after 1975		
26b	Applicable %		
26c	Subtract line 26a from line 24		
26d	Additional depreciation after 1969		

	Line Description	Line Amount Info	Write-in / Literal
26e	Smaller of lines 26c and 26d		
26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property	5,179	
31	Add property columns A – D (lines 25b, 26g, 27c, 28d,and 29b)	5,179	
32	Subtract line 31 from line 30		
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)			
33(a)	Sec 179 expense deduction – Sec 179		
33(b)	Sec 179 expense deduction – Sec280F(b)		
34(a)	Recomputed depreciation– Sec 179		
34(b)	Recomputed depreciation - Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Sch K-1 (Form 1120S) (Issa Salesbury) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atomic Pyrotechnics & Designs, Inc. 36 Any Street Boomtown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0005		
G	Shareholder's name, address, city, state and ZIP code	Issa Salesbury 49 Any Street, Anytown, PA 19561	SALE	
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Ordinary business income (loss)	43,501		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Un50 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction	8,772		
12	Other deductions	0		
		0		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A (177)		
16	Items affecting shareholder basis	C 243		
		D 17,993		
		A 243		
17	Other Information			
		E	See Attachment 12	

Sch K-1 (Form 1120S) (Mak A Decision) Test 6		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000006		
B	Corporation's name, address, city, state, and Zip code	Great Atomic Pyrotechnics & Designs, Inc. 36 Any Street Boomtown, CA 90062		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0001		
G	Shareholder's name, address, city, state and ZIP code	Mak A. Desision 45 Any Street, Anytown, NY 10005	DESI	
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Ordinary business income (loss)	43,501		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income			
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction	8,773		
12	Other deductions	0		
		0		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A (177)		
16	Items affecting shareholder basis	C 243		
		D 17,994		
		A 243		
17	Other Information			
		E	See Attachment 13	

Form 8453-S Test 6		U.S. S Corporation Income Tax Declaration for an IRS e-file Return		2007
	Name:	Great Atomic Buildings & Designs, Inc.		
	EIN:	11-0000006		
Part I Tax Return Information				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Gross receipts or sales (F1120S, Line 1c)	1,124,560		
2	Gross profit (F1120S, Line 3)	455,195		
3	Ordinary business income (F1120S, Line 21)	87,002		
4	Net rental real estate income (F1120S, Sch K, Line 2)	0		
5	Income (loss) reconciliation (F1120S, Sch K, Line 18)	69,457		
Part II Declaration of Officer				
6a	Consent for direct deposit			
6b	Do not want direct deposit	Checked		
6c	Authorization for EFW			
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer				
	Check if also paid preparer	Checked		
	Check if self-employed			
	ERO's SSN or PTIN	999-06-0006		
	Firm's name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		
	Check if self-employed			
	Preparer's SSN or PTIN	999-06-0007		
	Firm' name	Electronic Tax Filers, Inc.		
	Firm's address	100 Efile Drive, Anytown, TX 78621		
	Firm's EIN	11-0000011		
	Firm's phone no.	512-555-1212		

Test Scenario # 7**FORMS REQUIRED:** 1120S, Sch D(1120S), 4562, 4797, 8824, K-1(2)**ATTACHMENTS:**

ItemizedOtherDeductionsSchedule2
ItemizedOtherCostsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedExpensesRecordedOnBooksSchedule2
AccumulatedAdjustmentsAccountOtherAdditionsSchedule
AccumulatedAdjustmentsAccountOtherReductionsSchedule

BINARY ATTACHMENTS: None**HEADER INFO:**

Tax Period: Calendar Year 2007
Preparer Firm EIN: 11-0000011
Electronic Tax Filers, Inc.
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

MultipleSoftwarePackagesUsed: No

Originator: **EFIN:** Self-select
Type: ERO
Name Control: WORK
Practioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN**Return Type:** 1120S

Filer: **EIN:** 11-0000007
Taxpayer Name: WorkNAIIDay, Inc..
Name Control: WORK
Address: 37 Any Street
Anytown, NC 28041 0280

Officer: **Name:** Khiry U Farr
Title: Chief Executive Officer
Taxpayer PIN:
Phone: 301-555-1212
Email Address: N/A
DateSigned: 01/25/08
Authorized Third Party: Yes

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address:
Date Prepared: 01/20/08
Self Employed: Yes

IRS PAYMENT: N/A

Attachment 1, Form 1120S, Page 1, Lines 19: Other deductions (ItemizedOtherDeductionsSchedule2)

Dues and Subscriptions	899
Fuel	21,123
Insurance	143,673
Accounting and Legal	123,384
License	1,766
Miscellaneous	3,074
Supplies, Computer	11,283
Supplies, Office	5,351
Postage	1,262
Plan Expense / Reproduction	5,770
Small Tools and Supplies	6,381
Telephone	23,545
Travel	10,583
Utilities	7,109
50% of Meals % Entertainment	<u>2,124</u>

Total (element not in schema do not need to input ... info purposes only)

367,327

Attachment 2, Form 1120S, Page 2, Sch A: Line 5: Other costs, (ItemizedOtherCostsSchedule)

Union Benefits	91,608
Union Pension Expense	77,549
Temporary Utilities	17,118
Messenger	414
Miscellaneous	4,423
Sub-Contracts	8,216,719
Permits	30,950
Workers Compensation	71,713
Purchases Discounts	(7,721)
Payroll Taxes	64,587
Pm Assistant Program	54,345
Travel	<u>6,291</u>

Total (element not in schema do not need to input ... info purposes only)

8,627,996

Attachment 3, Form 1120S, Page 3, Sch L Balance Sheets per Books, Line 6(b) & (d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Notes Receivable		1,800
Escrow	9,900	4,900
Accrued Interest Receivable	8,351	45,791
Work In Process	<u>38,003</u>	
Total	<u>56,254</u>	<u>52,491</u>

Attachment 4, Form 1120S, Page 4, Sch L Balance Sheets per Books, Line 14(b): Other assets at beginning of tax year (*ItemizedOtherAssetsSchedule*)

Notes Receivable	<u>41,754</u>
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Attachment 5, 1120S, Page 4, Sch L Balance Sheets per Books, 18(b) & (d): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Billings in Excess	19,400	
Union Benefits Payable		231
Accrued Pension Contribution	400	
Payroll Taxes Payable	2,316	760
Accrued Workers Compensation	(11,758)	10,388
Accrued Payroll	<u>12,473</u>	<u>21,701</u>
Total (element not in schema do not need to input ... info purposes only)	<u>22,831</u>	<u>33,080</u>

Attachment 6, Form 1120S, Page 4, Schedule M-1, Line 3b, Total expenses not deducted recorded on books this year (*ItemizedExpensesRecordedOnBooksSchedule2*)

Officer Life Insurance Premiums	<u>19,452</u>
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Attachment 7, Form 1120S, Page 4, Sch M-2, Line 3: Other Additions, (Total of all other additions) (*AccumulatedAdjustmentsAccountOtherAdditionsSchedule*)

Interest Income	71,147
Short-Term Cap Gain	<u>78,649</u>
Total (element not in schema do not need to input ... info purposes only)	<u>149,796</u>

Attachment 8, Form 1120S, Page 4, Sch M-2, Line 5: Total of itemized other reductions (*AccumulatedAdjustmentsAccountOtherReductionsSchedule*)

Disallowed Entertainment Exp	2,124
Sec 179 Expense	62,935
Officer Life Insurance Premiums	17,328
Other Deductions	<u>504,493</u>
Total (element not in schema do not need to input ... info purposes only)	<u>586,880</u>

Form 1120S Test 7		U.S. Income Tax Return for an S Corporation		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 2007				
A	Effective date of S Election	03-08-1992		
B	Business code	321900		
Name and Address: WorkNAIIday, Inc., 37 Any Street, Anytown, NC 28041 0280				
C	EIN	11-0000007		
D	Date of incorporated	03-08-1992		
E	Total assets	3,605,885		
F	Check applicable boxes			
G	Number of Shareholders	2		
H	Schedule M-3 attached			
	Line Description	Line Amount / Info	Write-in Literal	
1a	Gross Receipts or sales	11,468,259		
1b	Less returns and allowances			
1c	Balance	11,468,259		
2	Cost of goods sold (Sch A, line 8)	10,061,879		
3	Gross profit. (Subtract line 2 from line 1c)	1,506,380		
4	Net gain (loss)	14,433		
5	Other Income (loss)			
6	Total income (loss). (Add lines 3 thru 5)	1,420,813		
7	Compensation of officers	161,698		
8	Salaries/wages (less employment. credits)	196,941		
9	Repairs and maintenance	17,760		
10	Bad debts			
11	Rents	160,574		
12	Taxes and licenses	36,594		
13	Interest	26,103		
14	Depreciation (attach Form 4562)	6,726		
15	Depletion (Do not deduct oil/gas depletion)			
16	Advertising	8,257		
17	Pension, profit-sharing, etc., plans	14,715		
18	Employee benefit programs			
19	Other deductions	367,327	See Attachment 1	
20	Total deductions (add lines 7 – 19)	996,695		
21	Business income/loss (line 6 minus line 20)	424,118		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Credit for Federal telephone excise tax			
23e	Add lines 23a through 23d			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Credit Elect to 2008	Refund		
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		

Schedule A		Cost of Goods	
	Line Description	Line Amount	Write-in / Literal
1	Inventory at the beginning of year		
2	Purchases	890,846	
3	Cost of labor	543,037	
4	Additional section 263A cost		
5	Other cost	8,627,996	See Attachment 2
6	Total	10,061,879	
7	Inventory at the end of year		
8	Cost of goods sold	10,061,879	
9a (i)	Cost as described in Reg. sec.1.471-3	Checked	
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Write-down of sub goods		
9c	LIFO adopted this TY		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determine quantities, cost, valuations?	No	
Schedule B		Other Information	
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business Activity	Manufacturing	
2(b)	Product or Service	Building Supplies	
3	Corp owns 50% or more?	No	
4	Member of controlled group	No	
5	Required to file F8264		
6	Publicly issued debt instruments		
7	C corporation. before elected		
8	Accumulated earnings/profits close of yr		
9	Total receipts less than \$ 250,000?	No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.			
1	Ordinary business income (loss)	424,118	
2	Net rental real estate income (loss)		
3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income	71,147	
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain/loss (attach Sch D)	78,649	
8a	Net long-term capital gain/loss (attach Sch D)		
8b	Collectibles (28%) gain (loss)		
8c	Un-recaptured section 1250 gain (attach statement)		
9	Net section 1231 gain (loss)(attach F4794)		
10	Other income (loss) Type		
11	Section 179 deduction	62,935	
12a	Contributions		
12b	Investment interest expense		
12c(1)	Section 59(e)(2) expenses – Type		
12c(2)	Section 59(e)(2) expenses – Amount		
12d	Other deductions Type R Amount	502,369	
13a	Low-income housing credit (sec.42(j)(5))		
13b	Low-income housing credit (other)		

13c	Qualified rehabilitation expenses			
	Line Description		Line Amount	Write-in / Literal
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income at shareholder level			
14d	Passive category			
14e	General category			
14f	Other (attach statement)			
14g	Interest expense			
14h	Other category			
14i	Passive category			
14j	General category			
14k	Other (attach statement)			
14l	Foreign taxes	Paid		
		Accrued		
14m	Reduction in taxes available for credit			
14n	Other Foreign tax Information			
15a	Post-1986 depreciation adjustment		-2,011	
15b	Adjusted gain or loss		-14,733	
15c	Depletion			
15d	Oil, gas, & geothermal properties-gross income			
15e	Oil, gas, & geothermal properties-deduction			
15f	Other AMT items			
16a	Tax Exempt Interest Income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses		19,452	
16d	Property distributions		174,200	
16e	Repayment of loans from shareholder			
17a	Investment income		71,147	
17b	Investment expenses			
17c	Dividend distributions paid accumu E&P			
17d	Other items and amounts			
18	Income/loss reconciliation		8,610	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
	Assets	(a)	(b)	(c)	(d)	
1	Cash		435,384		1,311,478	
2a	Trade notes	3,304,878		946,715		
2b	Less allowance		3,304,878		946,715	
3	Inventories					
4	U.S. govt oblig					
5	Tax exempt securities					
6	Other current assets		56,254		52,491	See Attachment 3
7	Loans to shareholders					
8	Mortgage/real estate loan		800,000		1,235,158	
9	Other Investments					
10a	Bldgs/other depreciation assets	424,249		397,401		
11b	Less accumulated depletion	374,043	50,206	337,358	60,043	
12	Land					
13a	Intangible assets					

13b	Less accumu. Amort.					
14	Other assets		41,754			See Attachment 4
15	Total assets		4,688,476		3,605,885	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accounts payable		2,837,445		1,435,888	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		22,831		33,080	See Attachment 5
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		25,000		25,000	
21	Other Liabilities					
22	Capital Stock		10,000		10,000	
23	Additional paid/in capital					
24	Retained earnings		1,793,200		2,101,917	
25	Adjust to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		4,688,476		3,605,885	

Schedule M-1**Reconciliation of Income (Loss) per Books with Income (Loss) per Return**

1	Net Income		(10,842)	
2	Income included on Sch K			
3	Expenses recorded on books		19,452	
3a	Depreciation			
3b	Travel & entertainment	2,124	19,452	See Attachment 6
4	Add lines 1 – 3		8,610	
5	Income recorded on books			
5a	Tax-exempt interest			
6	Deductions included on Sch K			
6a	Depreciation			
7	Add lines 5 & 6			
8	Income (loss)		8,610	

Schedule M-2 Analysis Accumulated Adjustments Account, Other Adjustments Account

		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholder undistributed taxable income	Write-in / Literal
1	Bal at begin of tax year	1,775,833			
2	Ordinary income	424,118			
3	Other additions	149,796			See Attachment 7
4	Loss from Pg 1, Line 21				
5	Other reductions	586,880			See Attachment 8
6	Combine lines 1 – 5	1,762,867			
7	Distributions other than dividends distributions	174,200			
8	Balance at end of TY (line 6 less line 7)	1,588,667			

Sch D (1120S) Test 7		Capital Gains and Losses	2007
Name: WorkNAIIDay, Inc..			
EIN: 11-0000007			
Part I			
Short-Term Capital Gains & Losses			
	Line Description	Line Amount	Write-in / Literal
1(a)	Description of Property	5461 Americus	
1(b)	Date acquired	04/01/2007	
1(c)	Date sold	07/15/2007	
1(d)	Sales price	1,030,000	
1(e)	Cost or other basis	951,351	
1(f)	Gain or loss	78,649	
2	Short-term capital gain from installment sales		
3	Short-term capital gain from like-kind exchanges		
4	Combine lines 1 – 3	78,649	
5	Tax on short-term capital gain		
6	Net short-term capital gain	78,649	
Part II			
Long-Term Capital Gains & Losses			
7(a)	Description of property		
7(b)	Date acquired		
7(c)	Date sold		
7(d)	Sales price		
7(e)	Cost or other basis		
7(f)	Gain or loss		
8	Long-term capital gain from installment sales (F6252 line 26 or 37)		
9	Long-term capital gain like-kind exchanges (F8824)		
10	Capital gain distributions		
11	Combine lines 7 – 10 (column (f))		
12	Tax on long-term capital gain		
13	Net long-term capital gain (Add lines 11 & 12)		
Part III			
Built-in Gains Tax			
14	Excess of recognized built-in gains		
15	Taxable income		
16	Net recognized built-in gain (smallest of line 14, line 15 or line 6 of Sch B)		
17	Section 1374(b)(2) deductible		
18	Subtract line 17 from line 16		
19	Enter 35% of line 18		
20	Section 1374(b) (3) business credit		
21	Tax (Line 19 less line 20)		

Form 4562 Test 7		Depreciation and Amortization		2007				
Name: WorkNAIIday, Inc..								
Business or Activity: Engineering								
EIN: 11-0000007								
Line Description		Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	112,000						
2	Total cost of section 179 prop	88,235						
3	Threshold cost of section 179 prop	450,000						
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)	62,935						
9	Tentative deduction	62,935						
10	Carryover of disallowed deduction							
11	Business income limitation	112,000						
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)	62,935						
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	5,761						
18	Assets placed in service (Sec 168(i)(4) election)	Yes No						
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C –Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life		5,791	9.0	HY	S/L	965	
20b	12-year							
20c	40-year							

Form 4562 Test 7		Depreciation and Amortization		2007	
Part IV Summary					
21	Listed property (Amount from line 28)				
22	Total (add lines 12, line 14 thru 17, lines 19 & 20 column (g) and line 21)		6,726		
23	Assets for Current Year				
Part V Listed Property					
Section A – Depreciation and Other Information					
24a	Evidence?				
24b	Evidence written?				
25	Special depreciation allowance				
26(a)(1)	Type of property				
26(b)(1)	Date in service				
26(c)(1)	Business investment 50 %(1)				
26(d)(1)	Cost or other basis				
26(e)(1)	Basis for depreciation				
26(f)(1)	Recovery period				
26(g)(1)	Method/Convention				
26(h)(1)	Depreciation deduction				
26(i)(1)	Election Sec 179 cost				
27(a)	Type of property				
27(b)	Date in service				
27(c)	Business investment %				
27(d)	Cost or other basis				
27(e)	Basis for depreciation				
27(f)	Recovery period				
27(g)	Method/Convention				
27(h)	Depreciation deduction				
27(i)	Election Sec 179 cost				
28	Add column (h), lines 25 – 27				
29	Add column (i), line 26				
Section B – Information on Use of Vehicles					
30(a)	Total bus/invest miles driven				
31(a)	Total commuting miles driven				
32(a)	Tot other personal miles driven				
33(a)	Total miles driven (add ;lines 30 thru 32)				
34	Vehicle available for personal use?				
35	Vehicle used > 5% ?				
36	Another vehicle available for personal use?				
Section C –Questions for Employers Who Provide Vehicles for Use by Their Employees					
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?				
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?				
39	Vehicles treated as personal use?				
40	Provide > 5 vehicle?				
41	Do you meet the requirements concerning qualified auto demonstration use?				

Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Method	Write-in / Literal
42	Amort of costs during 2007 TY						
43	Amort of costs before 2007 TY						
44	Total						

Form 4797 Test 7		Sales of Business Property		2007	
Name: WorkNAIIday, Inc.,					
EIN: 11-0000011					
	Line Description	Line Amount	Write-in / Literal		
1	Gross proceeds from sales or exchanges	14,560			
Sales or Exchanges of Property Used in a Trade or Business or business and Involuntary Conversions From Other Than Casualty or Theft – Most Held Property Held more Than 1 Year (see instructions)					
2(a)	Description of property	2000 Ford F150			
2(b)	Date acquired	08-30-2000			
2(c)	Date sold	12-31-2007			
2(d)	Gross sales price				
2(e)	Depreciation allowed	31,247			
2(f)	Cost or other basis	31,247			
2(g)	Gain or (loss)				
3	Gain fm F4684				
4	Sec 1231 gain fm F6252				
5	Sec 1231 gain fm F8824				
6	Gain fm casualty or theft				
7	Combine lines 2 to 6				
8	Non-recaptured net sec 1231 loss				
9	Subtract line 8 from line 7				
Part II Ordinary Gains and Losses					
10(a)	Description of property				
10(b)	Date acquired				
10(c)	Date sold				
10(d)	Gross sales price				
10(e)	Depreciation allowed				
10(f)	Cost or other basis				
10(g)	Gain or loss				
11	Loss fm line 7				
12	Gain fm line 7				
13	Gain fm line 31	14,433			
14	Net gain F4684				
15	Ordinary gain F6252				
16	Ordinary gain F8824				
17	Combine lines 10 to 16	14,433			
18a	Part of loss F4684				
18b	Re-determined gain or (loss) on line 17				
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255					
	Line Description	Line Amount	Write-in / Literal		
19(a)(1)	Description of property	1999 Chevy Tahoe			
19(b)(1)	Date acquired	01-06-1999			
19(c)(1)	Date sold	01-10-2007			
19(a)(2)	Description of property	1995 Dodge 3500			
19(b)(2)	Date acquired	07-01-1996			
19(c)(2)	Date sold	02-21-2007			
19(a)(3)	Description of property	1998 Chevy Pickup			
19(b)(3)	Date acquired	07-01-1997			
19(c)(3)	Date sold	12-31-2007			
20 A	Gross sales price	5,000			
20 B	Gross sales price	7,760			
20 C	Gross sales price	1,800			
21 A	Cost or other basis	19,930			

Form 4797 Test 7		Sales of Business Property		2007
21 B	Cost or other basis	19,467		
21 C	Cost or other basis	24,619		
22 A	Depreciation allowed	19,930		
	Line Description	Line Amount	Write-in / Literal	
22 B	Depreciation allowed	19,467		
22 C	Depreciation allowed	24,492		
23 A	Adjusted basis			
23 B	Adjusted basis			
23 C	Adjusted basis	127		
24 A	Total gain	5,000		
24 B	Total gain	7,760		
24 C	Total gain	1,673		
25a A	Depreciation allowed	19,930		
25a B	Depreciation allowed	19,467		
25a C	Depreciation allowed	24,492		
25b A	Smaller of lines 24 and 25a	5,000		
25b B	Smaller of lines 24 and 25a	7,760		
25b C	Smaller of lines 24 and 25a	1,673		
26a A	Additional depreciation after 1975			
26a B	Additional depreciation after 1975			
26b A	Applicable %			
26b B	Applicable %			
26b C	Applicable %			
26c A	Subtract line 26a from line 24			
26c B	Subtract line 26a from line 24			
26c C	Subtract line 26a from line 24			
26d A	Additional depreciation after 1969			
26d B	Additional depreciation after 1969			
26d C	Additional depreciation after 1969			
26e A	Smaller of lines 26c and 26d			
26e B	Smaller of lines 26c and 26d			
26e C	Smaller of lines 26c and 26d			
26f A	Sec 291 amount			
26f B	Sec 291 amount			
26f C	Sec 291 amount			
26g A	Add lines 26b, 26e and 26f			
26g B	Add lines 26b, 26e and 26f			
26g C	Add lines 26b, 26e and 26f			
27a A	Soil, water, land			
27a B	Soil, water, land			
27a C	Soil, water, land			
27b A	Line 27 multiplied by applicable %			
27b B	Line 27 multiplied by applicable %			
27b C	Line 27 multiplied by applicable %			
27c A	Smaller of lines 24 and 27b			
27c B	Smaller of lines 24 and 27b			
27c C	Smaller of lines 24 and 27b			
28a A	Intangible drilling			
28a B	Intangible drilling			
28a C	Intangible drilling			
28b A	Smaller of lines 24 and 28a			
28b B	Smaller of lines 24 and 28a			
28b C	Smaller of lines 24 and 28a			
29a A	Applicable % of payment excluded			
29a B	Applicable % of payment excluded			

Form 4797 Test 7		Sales of Business Property		2007
29a C	Applicable % of payment excluded			
29b A	Smaller of lines 24 and 29a			
29b B	Smaller of lines 24 and 29a			
29b C	Smaller of lines 24 and 29a			
Summary of Part III Gains				
30	Total gain all property		14,433	
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, and 29b)		14,433	
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense deduction – Sec 179			
33(b)	Sec 179 expense deduction – Sec 280F(b)			
34(a)	Recomputed depreciation- depreciation- Sec 179			
34(b)	Recomputed depreciation- Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 8824 Test 7		Like-Kind Exchanges		2007	
Name(s) shown on return: . WorkNAIIDay, Inc.					
Identifying number: 11-0000007					
	Line Description	Line Amount		Write-in / Literal	
Part I Information on the Like-Kind Exchange					
1	Description of like-kind property given up	2000 Ford Pickup			
2	Description of like-kind property received	2006 Ford Pickup			
3	Date property given up, acquired (month, day, year)	03-05-2000			
4	Date property was transferred (month, day, year)	10-14-2007			
5	Date property received was identified by written notice to other party (month, day, year)	10-01-2007			
6	Date property received	10-14-2007			
7	Was exchange of property with a related party	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/> X
Part II Related Party Exchange Information					
8	Name of related party				
	Relationship to you				
	Related party's identifying number				
	Address				
9	Did related party directly/indirectly sell or dispose of any part of the property received from you				
10	Did you sell/dispose of like-kind property received				
11	Check the applicable box for exceptions that apply				
11a	Was after the death of either of the related parties				
11b	Disposition was an involuntary conversion, and the threat of conversion occurred after the exchange				
11c	Neither exchange / disposition had tax avoidance				
Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received					
12	Fair market value of other property given up				
13	Adjusted basis of other property given up				
14	Gain/Loss recognized (Subtract line 13 from line 12)				
15	Cash received, FMV property received, net liabilities assumed, less by exchange expenses				
16	FMV of like-kind property you received	40,000			
17	Add lines 15 and 16	40,000			
18	Adjusted basis of like-kind property given up	35,791			
19	Realized gain or (loss) (Subtract line 18 from line 17)	4,209			
20	Enter smaller of line 15 or 19 but not less than zero				
21	Ordinary income under recapture rules				
22	Subtract line 21 from line 20				
23	Recognized gain. (Add lines 21 and 22)				
24	Deferred gain/loss. (Subtract line 23 from line 19)	4,209			
25	Basis of like-kind property received. (Subtract line 15 from the sum of lines 18 and 23)	35,791			
Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales					
26	Enter number from certificate of divestiture				
27	Description of divested property				
28	Description of replacement property				
29	Date divested property sold (month, day, year)				
30	Sales price of divested property				
31	Basis of divested property				
32	Realized gain. Subtract line 31 from line 30				
33	Cost of replacement property				
34	Subtract line 33 from line 30. If zero / less, enter 0				

	Line Description	Line Amount	Write-in / Literal
35	Ordinary income under recapture rules		
36	Subtract line 35 from line 34. If zero / less, enter 0		
37	Deferred Gain. (Subtract the sum of lines 35 and 36 from 32)		
38	Basis of replacement property. (Subtract line 37 from line 33)		

Sch K-1 (1) (Form 1120S) (Bin Xempt) Test 7		Shareholder's Share of Income, Deductions, Credits, etc.		2007	
Tax year beginning January 1, 2007 ending December 31, 2007					
Final K-1					
Amended K					
Part I Information About the Corporation					
A	Corporation's EIN	11-0000007			
B	Corporation's name, address, city, state, and Zip code	WorkNAIIDay, Inc.. 37 Any Street, Anytown, NC 280410280			
C	IRS Center where return filed	OSPC			
D	Tax shelter registration #, if any				
E	Check if Form 8271 is attached				
Part II Information About the Shareholder					
F	Shareholder's Identification #	999-06-0008			
G	Shareholder's name, address, city, state and ZIP code	Bin Xempt XEMP 51 Any Street Anytown, WI 53201			
H	Shareholder's percentage of stock ownership for tax year	50.000%			
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items					
	Line Description	Line Amount		Write-in / Literal	
1	Ordinary business income (loss)	212,059			
2	Net rental real estate income (loss)				
3	Other net rental income (loss)				
4	Interest income	35,573			
5a	Ordinary dividends				
5b	Qualified dividends				
6	Royalties				
7	Net short-term capital gain (loss)	39,324			
8a	Net long-term capital gain (loss)				
8b	Collectibles (28%) gain (loss)				
8c	Un-recaptured section 1250 gain				
9	Net section 1231 gain (loss)				
10	Other income (loss)				
11	Section 179 deduction	31,467			
12	Other deductions				
		R	251,184		
13	Credits & credit recapture				
14	Foreign transactions				
15	Alternative minimum tax (AMT) items	A	-1,005		
		B	-7,366		
16	Items affecting shareholder basis	C	10,788		
		D	87,100		
		A	35,573		
17	Other Information	A	35,573		

Sch K-1 (2) (Form 1120S) (Carrie Ortiz) Test 7		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
Final K-1				
Amended K				
Part I Information About the Corporation				
A	Corporation's employer identification number	11-0000007		
B	Corporation's name, address, city, state, and Zip code	WorkNAIIDay, Inc.. 37 Any Street, Anytown, NC 280410280		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0006		
G	Shareholder's name, address, city, state and ZIP code	Carrie Ortiz ORTI 55 Any Street Anytown, WI 53201		
H	Shareholder's percentage of stock ownership for tax year	50.000%		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount		Write-in / Literal
1	Ordinary business income (loss)	212,059		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income	35,574		
5a	Ordinary dividends			
5b	Qualified dividends			
6	Royalties			
7	Net short-term capital gain (loss)	39,325		
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction	31,468		
12	Other deductions			
		R	251,184	
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	-1,006	
		B	-7,367	
16	Items affecting shareholder basis	C	10,788	
		D	87,100	
		A	35,574	
17	Other Information	A	35,574	

Test Scenario # 8**FORMS REQUIRED:** 1120S, Sch D (1120S), 4562, 4797, 8082, 8283, 8825, 8881, Sch K-1(2)**ATTACHMENTS:**

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionsSchedule3
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherCreditsSchedule
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedIncomeNotRecordedOnBooksSchedule2
ItemizedExpensesRecordedOnBooksSchedule2
ItemizedDeductionsNotChargedAgainstBooksSchedule2
FairMarketValueStatement
DispositionOfPropWithSect179DeductionsStatement (2)

BINARY ATTACHMENTS: None**HEADER INFO:**

Preparer Firm EIN: 11-0000011
Electronic Tax Filers, Inc.
100 Efile Drive
Anytown, TX 78621
Phone Number: 512-555-1212

MultipleSoftwarePackagesUsed: No

Originator: **EFIN:** Self-select
Type: ERO
NameControl: GOLD
PractitionerPIN: **EFIN** – Self-select,
PIN – Self-select,
PIN Entered by – ERO

Signature Option: N/A**Return Type:** 1120S

Filer: **EIN:** 11-0000008
Taxpayer Name: Goldplated Detailing Service, Inc
Name Control: GOLD
Address: 36 Any Street
Anytown, CA 90062

Officer: **Name:** Buff Ann Shine
 Title: Chief Executive Officer
 Taxpayer PIN: N/A
 Phone: 800-555-1212
 Email Address: N/A
 DateSigned: Self-select
 Authorized Third Party: Yes

Tax Period: Calendar Year 2007

IRS Payment: N/A

Details for attachments to Forms 1120S, 8283, Sch K-1 (1120S)

Attachment 1, Form 1120S, Page 1, Line 5: Other Income (*ItemizedOtherIncomeSchedule2*)

Miscellaneous	(<u>3,272,375</u>)	
Total		(<u>3,272,375</u>)

Attachment 2, Form 1120S, Page 1, Line 19: Other Deductions (*ItemizedOtherDeductionSchedule3*)

Telephone & Telegraph	300,000	
Warehouse Fees	400,000	
Professional Services	500,000	
Commissions	200,000	
Travel Expenses	300,000	
Freight	<u>300,000</u>	
Total		<u>2,000,000</u>

Attachment 3, Form 1120S, Page 2, Sch. A, Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Allocation of Cost of Goods Sold	70,480	
Cost of Service	<u>628,265</u>	
Total		<u>698,745</u>

Attachment 4, Form 1120S, Page 3, Sch K, Line 12a, Contributions (*CharitableContributionSchedule*)

Name: Goldplated Detailing Service, Inc.
Code: C
Description: It is expected that the taxpayer filing this form will provide the appropriate information.

Amount:	<u>5,931</u>
----------------	---------------------

Attachment 5, Form 1120S, Page 3, Sch K, Line 12d (2): Other (*ItemizedOtherDeductionSchedule3*)

<u>Description</u>	<u>Category</u>	<u>Amount</u>
Deductions from Investment Fees	Portfolio (Other)	188,732
Deductions from Portfolio Management	Portfolio (Other)	188,733
Total		<u>377,465</u>

Attachment 6, Form 1120S, Sch K, Line 13g: Other credits and credit recapture (*ItemizedOtherCreditsSchedule*)

Trade/Business Activity:	811110
Description:	Credit for small employer pension startup cost
Amount	500
Category	Leave blank
Automotive Maintenance	Credit for small employer

Attachment 7, Form 1120S, Page 4, Sch L, Line 6 b/d: Other current assets (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Prepaid Expenses	17,828	33,681
Unbilled Revenue	612,886	1,724,222
Intercompany Advances	225,293	24,896
Other	<u>0</u>	<u>2,637,012</u>
Total	<u>856,007</u>	<u>4,419,811</u>

Attachment 8, Form 1120S Page 4, Sch L Balance Sheets per Books, Line 18(b): Other current Liabilities at beginning and end of tax year (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending	
Deferred Compensation.			205,651
Payroll Taxes Payable		16,716	
Due to Broker	726,483		
Deferred Revenue	244,803		
Pension	(1,534,505)		
Insurance		576,980	
Accrued Expenses	<u>1,029,197</u>	<u>55,162</u>	
Total	<u>465,978</u>	<u>854,509</u>	

Attachment 9, Form 1128S, Page 4, Sch M-1, Line 2, Total Income Not Recorded on Books (*ItemizedIncomeNotRecordedOnBooksSchedule2*)

OID on Treasury Strips	7,217
Miscellaneous	<u>939,146</u>
Total	<u>946,363</u>

Attachment 10, Form 1120S, Page 4, Sch M-1, Line 3: Expenses Recorded on Books, But Not Deducted on Return (*ItemizedExpensesRecordedOnBooksSchedule2*)

Pension Profit Sharing Plan Adjustment	500
Accrued Expenses	<u>444,860</u>

Total **445,360**

Attachment 11, Form 1120S, Page 4, Sch M-1, Line 6, Deductions on Return Not Charged Against Book Income (*ItemizedDeductionsNotChargedAgainstBooksSchedule2*)

Prior RAR Adjustments	<u>1,368,088</u>
Total	<u>1,368,088</u>

Attachment 12 Form 8283, Section A, Part 1, Information on Donated Property (*FairMarketValueStatement*)
Fair Market Value (FMV) Statement: The fair market value of the Industrial Sized Brushless and Waterless Car Waxer is reduced because the 50% limit, instead of the 30% limit, was chosen: (FMV) \$6,500 – (Adj. Basis) \$5,000 = (Appreciation) \$1,500.

Attachment 13, Schedule K-1 (999-06-0010) Line 17: Other Information
(*DispositionOfPropWithSect179DeductionsStatement*)

<u>Description</u>	<u>Category</u>	<u>Amount</u>
Deductions from Investment Fees	Portfolio (Other)	<u>188,732</u>

Attachment 14, Schedule K-1 (999-06-0009) Line 17: Other Information
(*DispositionOfPropWithSect179DeductionsStatement*)

<u>Description</u>	<u>Category</u>	<u>Amount</u>
Deductions from Portfolio Management	Portfolio (Other)	<u>188,733</u>

Form 1120S Test 8		U.S. Income Tax Return for an S Corporation		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 2007				
A	Effective date of S Election	08/20/1986		
B	Business code	811190		
Name and Address: Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261				
C	EIN	11-0000008		
D	Date of incorporated	08/27/1985		
E	Total assets	6,688,675		
F	Check applicable boxes			
G	Number of Shareholders	2		
H	Sch M-3 attached			
	Line Description	Line Amount	Write-in / Literal	
1a	Gross Receipts or sales	13,724,661		
1b	Less returns and allowances			
1c	Balance	13,724,661		
2	Cost of goods sold (Sch A, line 8)	10,400,672		
3	Gross profit. Subtract line 2 from line 1c	3,323,989		
4	Net gain (loss)			
5	Other Income (loss)	(3,272,375)	See Attachment 1	
6	Total income (loss). Add lines 3 - 5	51,614		
7	Compensation of officers	600,394		
8	Salaries and wages (less employment credits)	790,556		
9	Repairs and maintenance	186,826		
10	Bad debts			
11	Rents	138,516		
12	Taxes and licenses	162,254		
13	Interest	2,547		
14	Depreciation not claimed on Schedule A (attach Form 4562)	142,900		
15	Depletion (Do not deduct oil / gas depletion)			
16	Advertising			
17	Pension, profit-sharing, etc., plans	800,000		
18	Employee benefit programs	250,000		
19	Other deductions (attach schedule)	2,000,000	See Attachment 2	
20	Total deductions (add amounts for lines 7 - 19)	5,073,993		
21	Ordinary business income (loss) (Subtract line 20 from line 6)	(5,022,379)		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Credit for Federal telephone excise tax			
23e	Add lines 23a through 23d			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Credit elected to 2008	Refund		
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		
	Preparer's Phone no.:	512-555-1212		

Schedule A Cost of Goods Sold			
	Line Description	Line Amount	Write-in / Literal
1	Inventory at beginning of year	92,281	
2	Purchases	8,753,370	
3	Cost of labor	1,001,648	
4	Additional section 263A cost		
5	Other costs	698,745	See Attachment 3
6	Total (add lines 1 thru 5)	10,546,044	
7	Inventory at the end of year	145,372	
8	Cost of goods sold	10,400,672	
9a (i)	Cost as described in Reg. Sec. 1.471-3		
9a (ii)	Lower of cost or market	Checked	
9a (iii)	Other		
9b	Write-down of sub goods		
9c	LIFO adopted this TY(attach F970)		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determine quantities, cost, values?	No	
Schedule B Other Information			
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business Activity	Auto Maintenance	
2(b)	Product or Service	Car Wash/Detailing	
3	Corp owns 50% or more?	No	
4	Member of controlled group	No	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corp. before elected		
8	Accum. earnings/profits close of yr		
9	Total receipts less than \$ 250,000?	No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.			
1	Ordinary business income (loss)	(5,022,379)	
2	Net rental real estate income (loss)	63,932	
3a	Other gross rental income (loss)		
3b	Expenses other rental activities		
3c	Other net rental income (loss)		
4	Interest income	2,510,363	
5a	Ordinary dividends		
5b	Qualified dividends	761,005	
6	Royalties		
7	Net short-term capital gain/loss (attach Sch D)	(259,012)	
8a	Net long-term capital gain/loss (attach Sch D)	5,842,563	
8b	Collectibles (28%) gain (loss)		
8c	Un-recaptured sec.1250 gain (attach statement)		
9	Net section 1231 gain (loss) (attach F4794)	(500)	
10	Other income (loss)		
11	Section 179 deduction		
12a	Contributions	5,931	See Attachment 4
12b	Investment interest expense		
12c	Section 59(e)(2) expenses	12c(1) Type 12c(2) Amount	
12d	Other Deductions	12d(1) Type 12d(2) Amount	Portfolio 377,465 See Attachment 5

	Line Description	Line Amount	Write-in / Literal
13a	Low-income housing credit (sec 42(j)(5))		

13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits	Type		
		Amount		
13e	Other rental credits	Type		
		Amount		
13f	Credit for alcohol used as fuel	Type		
		Amount		
13g	Other credits and credit recapture	Type		
		Amount	500	See Attachment 6
14a	Country Name or U.S. possession			
14b	Gross income all sources			
14c	Gross income sourced at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation (attach statement)			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation (attach statement)			
14l	Foreign taxes	Paid		
		Accrued		
14m	Reduction in taxes available for credit (attach statement)			
14n	Other Foreign tax Information (attach statement)			
15a	Post-1986 depreciation adjustment		(50,466)	
15b	Adjusted gain or loss			
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items (attach statement)			
16a	Tax-exempt interest income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses		18,005	
16d	Property distributions		5,500,000	
16e	Repayment of loans from shareholders			
17a	Investment income		3,271,368	
17b	Investment expenses		377,465	
17c	Dividend distributions paid from accum E&P			
17d	Other items and amounts (attach statement)			
18	Income/loss reconciliation (add lines 1 thru 10, then subtract sum of lines 11 thru 12d and line 14l)		3,512,576	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		211,035		84,106	
2a	Trade notes	744,659		852,560		
2b	Less allowance		744,659		852,560	
3	Inventories		92,281		145,372	
4	U.S. govt oblig					
5	Tax-exempt secure.					
6	Other current assets		856,007		4,419,811	Attachment 7
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other investments					
10a	Bldgs & other deprec assets	3,235,804		3,410,332		

10 b	Less accum depreciation	2,039,227	1,196,577	2,261,506	1,148,826	
11 a	Depletable assts					
11 b	Less Accum depletion					
12	Land					
13 a	Intangible assets	80,000		80,000		
13 b	Less accum amortization	39,000	41,000	42,000	38,000	
14	Other assets					
15	Total assets		3,411,559		6,688,675	
		Beginning of tax year		End of tax year		Write-in / Literal
		Liabilities	(a)	(b)	(c)	
16	Accts payable		442,820		418,547	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		465,978		854,509	Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities					
22	Capital stock		8,866		8,866	
23	Additional paid –in capital		848,000		848,000	
24	Retained earnings		2,243,245		5,426,103	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock		(867,350)		(867,350)	
27	Total liabilities & shareholders equity		3,141,559		6,688,675	
Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return						
	Line Description	Line Amount		Write-in / Literal		
1	Net Income	3,390,661				
2	Income included on Sch K	946,363		Attachment 9		
3	Expenses recorded on books	445,360		Attachment 10		
3a	Depreciation	80,275				
3b	Travel & entertainment	18,005				
4	Add lines 1 – 3	4,880,664				
5	Income recorded on books					
5a	Tax-exempt interest					
6	Deductions included on Sch K	1,368,088		Attachment 11		
6a	Depreciation					
7	Add lines 5 and 6	1,368,088				
8	Income (loss) Sch K	3,512,576				

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholder undistributed taxable income	Write-in / Literal
1	Balance at beginning of tax year	104,845,406			
2	Ordinary income				
3	Other additions	9,177,863			
4	Loss from pg 1, line 21	(5,022,379)			
5	Other reductions	(660,913)			
6	Combine lines 1 – 5	108,339,977			
7	Distributions other than dividends distributions	5,500,000			
8	Balance at end of TY	102,839,977			

Sch D (1120S) Test 8		Capital Gains and Losses and Built-in Gains		2007
Name: Goldplated Detailing Service, Inc.				
EIN: 11-0000008				
Part I Short-Term Capital Gains & Losses				
	Line Description	Line Amount	Write-in / Literal	
1(a)	Description of Property	1000 sh USAFILE		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	702,615		
1(e)	Cost or other basis	28,965		
1(f)	Gain or loss	673,650		
1(a)	Description of Property	5000 sh USACorp		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	565,424		
1(e)	Cost or other basis	590,375		
1(f)	Gain or loss	(24,951)		
1(a)	Description of Property	4500 sh USATAX		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	2,468,135		
1(e)	Cost or other basis	3,375,336		
1(f)	Gain or loss	(907,201)		
1(a)	Description of Property	5000 sh USAUSA		
1(b)	Date acquired	various		
1(c)	Date sold	various		
1(d)	Sales price	467,283		
1(e)	Cost or other basis	467,793		
1(f)	Gain or loss	(510)		
2	Short-term capital gain from installment sales			
3	Short-term capital gain from like-kind exchanges			
4	Combine lines 1 – 3			
5	Tax on short-term capital gain			
6	Net short-term capital gain	(259,012)		
Part II Long-Term Capital Gains & Losses				
7(a)	Description of property	1000 sh FEDFILE		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	3,254,620		
7(e)	Cost or other basis	1,378,896		
7(f)	Gain or loss	1,875,724		
7(a)	Description of Property	5000 sh FEDCORP		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	877,431		
7(e)	Cost or other basis	964,060		
7(f)	Gain or loss	(86,629)		
7(a)	Description of Property	1050 sh FEDFILE		
7(b)	Date acquired	various		
7(c)	Date sold	various		
7(d)	Sales price	234,621		
7(e)	Cost or other basis	169,742		
7(f)	Gain or loss	64,879		
7(a)	Description of Property	5000 sh FEDTAX		

	Line Description	Line Amount	Write-in / Literal
7(b)	Date acquired	various	
7(c)	Date sold	various	
7(d)	Sales price	5,227,388	
7(e)	Cost or other basis	1,238,799	
7(f)	Gain or loss	3,988,589	
8	Long-term capital gain from installment sales (F6252 line 26 or 37)		
9	Long-term capital gain from like-kind exchanges (F8824)		
10	Capital gain distributions		
11	Combine lines 7 – 10 (column (f))	5,842,563	
12	Tax on long-term capital gain		
13	Net long-term capital gain (Combine lines 11 and 12)	5,842,563	
Part III Built-in Gains Tax			
14	Excess recognized built-in gains		
15	Taxable income		
16	Net recognized built-in gain		
17	Section 1374(b)(2) deductible		
18	Subtract line 17 from line 16		
19	Enter 35% of line 18		
20	Section 1374(b) (3) business credit		
21	Tax		

Form 4562 Test 8		Depreciation and Amortization		2007				
Name: Goldplated Detailing Service, Inc.								
Business or Activity: Car Washing								
EIN: 11-0000008								
	Line Description	Line Amount	Write-in / Literal					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	112,000						
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop	450,000						
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop (add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	131,212						
18	Assets placed in service (Sec 168(i)(4) election)	Yes						
		No						
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life		222,205	9.5	HY		11,688	
20b	12-year							
20c	40-year							

Part IV Summary							
21	Listed property (Amount from line 28)						
22	Total (add lines 12, line 14 thru 17, lines 19 & 20 column (g) and line 21)					142,900	
23	Assets for Current Year						
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven (add ;lines 30 thru 32)						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another vehicle available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Do you meet the requirements concerning qualified auto demonstration use?						
Part VI Amortization							
	(a) Deprec of costs	(b) Date Amortization begins	(c) Amortization amount	(d) Code section	(e) Amortization period or percent	(f) Amort for this Year	Write-in / Literal
42	Amort of costs during 007 TY						
43	Amort of costs before 2007 TY						
44	Total						

Form 4797 Test 8		Sales of Business Property		2007	
Name: Goldplated Detailing Service, Inc.					
EIN: 11-0000008					
	Line Description	Line Amount Info		Write-in / Literal	
1	Gross proceeds sales/ exchange				
Part I Sales or Exchanges of Property Used in a Trade or Business					
2(a)	Description of property	HD Vacuum Cleaner			
2(b)	Date acquired	03/30/01			
2(c)	Date sold	12/10/07			
2(d)	Gross sales price	4,000			
2(e)	Depreciation allowed	3,500			
2(f)	Cost or other basis	8,000			
2(g)	Gain or (loss)	(500)			
3	Gain fm F4684				
4	Sec 1231 gain fm F6252				
5	Sec 1231 gain fm F8824				
6	Gain fm casualty or theft				
7	Combine lines 2 to 6	(500)			
8	Non-recaptured net sec 1231 loss				
9	Subtract line 8 from line 7				
Part II Ordinary Gains and Losses					
10(a)	Description of property				
10(b)	Date acquired				
10(c)	Date sold				
10(d)	Gross sales price				
10(e)	Depreciation allowed				
10(f)	Cost or other basis				
10(g)	Gain or loss				
11	Loss fm line 7				
12	Gain fm line 7				
13	Gain fm line 31				
14	Net gain F4684				
15	Ordinary gain F6252				
16	Ordinary gain F8824				
17	Combine lines 10 to 16				
18a	Part of loss F4684				
18b	Re-determined gain/loss line 17				
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255					
19(a)	Description of property				
19(b)	Date acquired				
19(c)	Date sold				
20	Gross sales price				
21	Cost or other basis				
22	Depreciation allowed				
23	Adjusted basis				
24	Total gain				
25a	Depreciation allowed				
25b	Smaller of lines 24 and 25a				
26a	Additional depreciation after 1975				
26b	Applicable %				
26c	Subtract line 26a from line 24				
26d	Additional depreciation after 1969				
26e	Smaller of lines 26c and 26d				

26f	Sec 291 amount		
26g	Add lines 26b,26e and 26f		
27a	Soil, water, land		
	Line Description	Line Amount Info	Write-in / Literal
27b	Line 27 multiplied by applicable %		
27c	Smaller of lines 24 and 27b		
28a	Intangible drilling		
28b	Smaller of lines 24 and 28a		
29a	Applicable % of payment excluded		
29b	Smaller of lines 24 and 29a		
30	Total gain all property		
31	Add property columns A – D (lines 25b, 26g, 27c, 28d,and 29b)		
32	Subtract line 31 from line 30		
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)			
33(a)	Sec 179 expense deduction – Sec 179		
33(b)	Sec 179 expense deduction – Sec 280F(b)		
34(a)	Recomputed deprc – Sec 179		
34(b)	Recomputed deprc-Sec280F(b)		
35(a)	Recapture amount – Sec 179		
35(b)	Recapture amount – Sec 280F(b)		

Form 8082 Test 8		Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)			2007	
Name: Goldplated Detailing Service, Inc.						
Identifying number: 11-0000008						
Part I General Information						
	Line Description	Line Amount / Info			Write-in / Literal	
1	Check boxes that apply	(a) Notice of inconsistent treatment				
2	If TMP, req substituted return treatment	"No" checkbox checked				
3	Type of pass-thru entity checkboxes	(a) Partnership checked				
4	Identifying number of pass-thru entity	11-0000024				
5	Name, address, Zip of pass-thru entity	Cleaner Solutions, 125 Any Street, Anytown, MI 49261				
6	Tax shelter registration number					
7	IRS Center where pass-thru entity filed	OSPC				
8	Tax year of pass-thru entity	1/1/2005 to 12/31/2007				
9	Your tax year	1/1/2005 to 12/31/2007				
Part II Inconsistent or Administrative Adjustment Request (AAR) Items						
	(a) Desc of AAR items	(b) Inconsistency in or AAR to correct	(c) Amount shown on Sch K-1	(d) Amount reporting	(e) Difference between (c) and (d)	Write-in / Literal
10	Schedule K-1, Line 1	Amount of item checked	163,932	63, 932	100,000	
Part III Explanation – Enter the Part II item number before each explanation						
Part II, item 10 - It appears that a typographical error was made on the Schedule K-1 received from Cleaner Solutions. We know that the correct figure is \$63,932 not \$163,932 but the partnership has not filed an amended return.						

Form 8283 Test 8		Non-cash Charitable Contributions		2007
Name: Goldplated Detailing Service, Inc.				
Identifying number: 11-0000008				
Section A Part I Information on Donated Property				
	Line Description	Line Amount / Info	Write-in / Literal	
1(a)A	Name, address of donee organization	Association for Cleaner Cars, 54 Any Street, Anytown, FL 32210		
1(b)A	Description of donated property	Industrial size brushless & waterless car waxer		
1(c)A	Date of the contribution	07/04/2007		
1(d)A	Date acquired by donor	07/1995		
1(e)A	How acquired by donor	Purchase		
1(f)A	Donor's cost or adjusted basis	5,000		
1(g)A	Fair market value	6,500		
1(h)A	Method used to determine the FMV	Industry Price	See Attachment 12	
Section A Part II Other Information				
2a	Enter letter fm Part I that IDs property			
2b	Total amount claimed as a deduction			
2c	Name, address of each organization contribution was made in a prior year			
2d	Place where tangible property located			
2e	Name of person w/ possession of prop			
3a	Restriction on donee's right to use prop			
3b	Gave right to income from property			
3c	Restriction limiting donated property			
Section B Part I Information on Donated Property				
4	Type of property checkboxes			
5(a)A	Description of donated property			
5(b)A	Tangible property – brief summary			
5(c)A	Appraised fair market value			
5(d)A	Date acquired by donor			
5(e)A	How acquired by donor			
5(f)A	Donor's cost or adjusted basis			
5(g)A	Bargain sales amount received			
5(h)A	Amount claimed as a deduction			
5(i)A	Average trading price of securities			
Section B Part II Taxpayer (Donor) Statement				
	Identifying letter and description			
Section B Part III Declaration of Appraiser				
	Business address			
	Identifying number			
Section B Part IV Donee Acknowledgment				
	Date charitable org received property			
	Org intend to use prop for unrelated use			
	Name of charitable organization (donee)			
	Address of charitable organization			
	EIN			

8825		Rental Real Estate Income and Expenses of a Partnership or an S Corporation	2007
Name: Goldplated Detailing Service, Inc.			
EIN: 11-0000008			
	Line Description	Line Amount / Info	Write-in / Literal
1A	Kind & location of each property		
2A	Gross rents		
3A	Advertising		
4A	Auto and travel		
5A	Cleaning and maintenance		
6A	Commissions		
7A	Insurance		
8A	Legal and other professional fees		
9A	Interest		
10A	Repairs		
11A	Taxes		
12A	Utilities		
13A	Wages and salaries		
14A	Depreciation		
15A	Other		
16A	Total expense for each property		
17	Total gross rents		
18	Total expenses		
19	Net gain (loss) fm F4797)		
20a	Net income (loss) from rental real estate activities	63,932	
20b(1)	Name	Cleaner Solutions	
20b(2)	EIN	11-0000024	
21	Net rental real estate income	63,932	

8881 Test 8		Credit for Small Employer Pension Plan Startup Costs		2007
Name: Goldplated Detailing Service, Inc.				
EIN: 11-0000008				
	Line Description	Line Amount Info	Write-in / Literal	
Part I		Current Year Credit		
1	Qualified startup cost during TY	1,000		
2	Enter ½ of line 1	500		
3	Credits from small employer pension plan startup costs	0		
4	Add lines 2 and 3	500		
5	Current year credit	500		

Sch K-1 (Form 1120S) (Tajh Mahal Shadrock) Test 8		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
Final K-1				
Amended K				
Part I Information About the Corporation				
	Line Description	Line Amount Info		Write-in / Literal
A	Corporation's employer identification number	11-0000008		
B	Corporation's name, address, city, state, Zip code	Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration #, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification #	999-06-0010		
G	Shareholder's name, address, city, state and ZIP code	Tajh Mahal Shadrock SHAD 53 Any Street Anytown CO 81601		
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount Info		Write-in / Literal / Attachments
1	Ordinary business income (loss)	(2,511,190)		
2	Net rental real estate income (loss)	31,966		
3	Other net rental income (loss)			
4	Interest income	1,255,182		
5a	Ordinary dividends	380,502		
5b	Qualified dividends	380,502		
6	Royalties			
7	Net short-term capital gain (loss)	(129,506)		
8a	Net long-term capital gain (loss)	2,921,282		
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain			
9	Net section 1231 gain (loss)	(250)		
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	466	
		C	2,500	
		J	188,732	
13	Credits & credit recapture	P	250	
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	(25,233)	
16	Items affecting shareholder basis	C	9,002	
		D	2,750,000	
17	Other Information	A	1,635,684	
		B	188,733	Attachment 13

Sch K-1 (Form 1120S) (Waxer A. Cleanowski) Test 8		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
Final K-1				
Amended K				
Part I Information About the Corporation				
	Line Description	Line Amount Info		Write-in / Literal
A	Corporation's employer identification number	11-0000008		
B	Corporation's name, address, city, state, Zip code	Goldplated Detailing Service, Inc., 38 Any Street, Anytown, MI 49261		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0009		
G	Shareholder's name, address, city, state and ZIP code	Waxer A. Cleanowski CLEA 52 Any Street Anytown MO 64113		
H	Shareholder's percentage of stock ownership for tax year	50.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount Info		Write-in / Literal
1	Ordinary business income (loss)	(2,511,189)		
2	Net rental real estate income (loss)	31,966		
3	Other net rental income (loss)			
4	Interest income	1,255,181		
5a	Ordinary dividends	380,503		
5b	Qualified dividends	380,503		
6	Royalties			
7	Net short-term capital gain (loss)	(129,506)		
8a	Net long-term capital gain (loss)	2,921,281		
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain			
9	Net section 1231 gain (loss)	(250)		
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A	465	
		C	2,500	
		J	188,733	
13	Credits & credit recapture	P	250	
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A	(25,233)	
16	Items affecting shareholder basis	C	9,003	
		D	2,750,000	
17	Other Information	A	1,635,684	
		B	188,733	See Attachment 14

Test Scenario # 9

FORMS REQUIRED: 1120S, Sch M-3, Sch N (1120), 4562, 5471, Sch J (5471), Sch M (5471), 5472, 8916-A (Attach in PDF until schema is published), Sch K-1

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2
ItemizedOtherCostsSchedule
CharitableContributionSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule
ItemizedOtherInvestmentsSchedule
ItemizedOtherCurrentLiabilitiesSchedule
ItemizedOtherLiabilitiesSchedule
USDividendsNotEliminatedInTaxConsolidationSchedule
PartnershipInterestSchedule
OtherExpenseDeductionItemsWithDifferencesSchedule

BINARY ATTACHMENTS: None

HEADER INFO:

Tax Period: Calendar Year 2007

Preparer Firm Electronic Tax Filers, Inc. 11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: EFIN: Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Return Type: 1120S

Filer: EIN: 11-0000009
Name: Tree Fixr Upper, Inc.
Name Control: Tree
Address: 39 Any Street
Anytown, OK 74002

Officer: **Name:** Talbert Oaks
 Title: President
 Taxpayer PIN: Self-Select
 Phone: 301-555-1212
 Email Address: N/A
 DateSigned: 01/25/08

Preparer: **Name:** Johnny Appleseed
 SSN: 999-06-0007, 11-0000011
 Phone: 512-555-1212
 Email Address: N/A
 Date Prepared: 01/20/08
 Self Employed: Yes

IRS PAYMENT: N/A

Attachment 1: 1120S, Page 1, Line 5, Other Income (*ItemizedOtherIncomeSchedule2*)

Miscellaneous Income	740,410	
US Partnership Loss	<u>(320,210)</u>	
Total		<u>420,200</u>

Attachment 2: 1120S, Page 1, Line 19, Other Deductions (*ItemizedOtherDeductionsSchedule2*)

Dues and Subscriptions	3,932,765	
Communications	925,702	
Employment Expenses	1,763,530	
Utilities & Telephone	932,765	
Travel	6,625,923	
Professional Expenses	1,376,350	
Workers Compensation	725,013	
Supplies	914,685	
Postage	212,652	
Transportation	1,327,085	
Life Insurance	464,916	
Miscellaneous	<u>938,643</u>	
Total (element not in schema)		<u>20,140,029</u>

Attachment 3: 1120S, Page 2, Sch A, Line 5, Other Costs (*ItemizedOtherCostsSchedule*)

Allocation of Cost of Goods Sold	70,480	
Cost of Service	<u>1,599,205,984</u>	
Total (element not in schema)		<u>1,599,276,464</u>

Attachment 4: 1120S, Page 3, Sch K, Line 12a, Contributions (*CharitableContriSchedule*)**Name:** Tree Fixr Upper, Inc.**Category:** Cash Contribution (50%)**Description:** It is expected that the taxpayer filing this form will provide the appropriate information.**Code:** R**Amount:****500,000****Attachment 5: 1120S**, Page 3, Sch K, Line 12 d, Other Deductions (*ItemizedOtherDeductionSchedule3*)

Trade/Business Activity: 484110

Description: Deductions from ABC LLC

Amount: **320,210**

Code: P

Attachment 6: 1120S, Page 4, Sch L Balance Sheets per Books, Line 6 (b & d): Other current assets at end of tax year (*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Pre-pays & Deposits	<u>2,700,000</u>	<u>2,300,000</u>
Total (element not in schema)	<u>2,700,000</u>	<u>2,300,000</u>

Attachment 7: 1120S, Page 4, Sch L Balance Sheets per Books, Line 9 (b & d): Other investments at beginning of tax year (*ItemizedOtherInvestmentsSchedule*)

	Beginning	Ending
ABC LLC	125,000	125,000
TAX PAD'NERS	80,000	120,000
Life Insurance – Cash Surrender Value	<u>975,400</u>	<u>355,484</u>
Total (element not in schema)	<u>1,180,400</u>	<u>600,484</u>

Attachment 8: 1120S, Page 4, Sch L: Line 18 (b & d): Other Current Liabilities (*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Accrued Expenses	<u>10,500,600</u>	<u>23,100,999</u>
Total (element not in schema)	<u>10,500,600</u>	<u>23,100,999</u>

Attachment 9: 1120S, Page 4, Sch L, Line 21(d), Other Liabilities (*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Deferred Compensation		<u>1,700,900</u>
Total (element not in schema)		<u>1,700,900</u>

Attachment 10: 1120S, Page 5, Sch M- 3, Part II, Line 6(a) & (d), U.S Dividends not eliminated in tax Consolidation –(*USDivNotEliminatedTaxConsol*)

Name	EIN	Class of Stock	a	Columns b	c	d
Misc. Corp	99-0000009	Common	<u>2,480,000</u>	0	0	<u>2,480,000</u>

Attachment 11: 1120S, Page 5, Sch M- 3, Part II, Line 7(d): Income (Loss) from U.S. Partnerships (*PartnershipInterestSchedule*)

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	a	Columns b	c	d
ABC LLC	99-9060012	60%	60%	(320,010)	0	(200)	<u>(320,210)</u>

Attachment 12: 1120S, Page 7, Sch M- 3, Part III, Line 29 (d): Other expense/deduction items with differences (*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	a	Columns b	c	d
Accrued Legal Fees	<u>396,300</u>	<u>980,050</u>		<u>1,376,350</u>

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation		2007
Calendar Year 2007 or tax year beginning , 2007, ending , 20				
A	Effective date of S Election	05/31/1999		
B	Business code	541320		
Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002				
C	EIN	11-0000009		
D	Date of incorporated	11/19/1957		
E	Total assets	560,500,183		
F	Check applicable boxes			
G	Number of Shareholders	1		
H	Required Sched M-3 attached	Checked		
	Line Description	Line Amount / Info	Write-in Literal/Attachments	
1a	Gross Receipts or sales	1,900,670,400		
1b	Less returns and allowances			
1c	Balance	1,900,670,400		
2	Cost of goods sold (Sch A, line 8)	1,860,100,750		
3	Gross profit. Subtract line 2 from line 1c	40,569,650		
4	Net gain (loss)			
5	Other Income (loss)	420,200	See Attachment 1	
6	Total income (loss). Add lines 3 - 5	40,989,850		
7	Compensation of officers	8,500,400		
8	Salaries / wages (less employment credits)	6,372,055		
9	Repairs and maintenance	500,101		
10	Bad debts			
11	Rents	6,650,188		
12	Taxes and licenses	13,980,990		
13	Interest	120,100		
14	Depreciation not claimed on Schedule A (attach Form 4562)	26,234		
15	Depletion (Do not deduct oil / gas depletion)			
16	Advertising	890,700		
17	Pension, profit-sharing, etc., plans	1,300,000		
18	Employee benefit programs			
19	Other deductions (attach schedule)	20,140,029	See Attachment 2	
20	Total deductions (add amounts for lines 7 - 19)	58,480,797		
21	Ordinary business income (loss) (Subtract line 20 from line 6)	(17,490,947)		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
23e	Add lines 23a through 23d			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Credit elected to 2008	Refund		
	May IRS discuss?	Yes		
	Preparer's SSN or PTIN:	999-06-0007		
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621		
	Preparer's EIN:	11-0000011		

Form 1120S Test 9		U.S. Income Tax Return for an S Corporation		2007
Preparer's Phone no.:		512-555-1212		
Schedule A Cost of Goods Sold				
	Line Description	Line Amount	Write-in / Literal	
1	Inventory at beginning of year	92,101,022		
2	Purchases	1,024,169		
3	Cost of labor	258,879,395		
4	Additional section 263A cost			
5	Other costs	1,599,276,464	See Attachment 3	
6	Total (add lines 1 thru 5)	1,951,281,050		
7	Inventory at the end of year	91,180,300		
8	Cost of goods sold	1,860,100,750		
9a (i)	Cost as described in Reg. Sec. 1.471-3			
9a (ii)	Lower of cost or market	Checked		
9a (iii)	Other			
9b	Write-down of sub goods			
9c	LIFO adopted this TY(attach F970)			
9d	% LIFO closing inventory			
9e	Rules of Sec 263A apply?	No		
9f	Change in determining quantities, cost, valuations?	No		
Schedule B Other Information				
1(a)	Cash			
1(b)	Accrual	Checked		
1(c)	Other			
2(a)	Business Activity	Architecture		
2(b)	Product or Service	Commercial landscaping		
3	Corp owns 50% or more?	No		
4	Member of controlled group	No		
5	Required to file F8264			
6	Issued publicly offered debt instruments			
7	C corporation before elected			
8	Accumulated earnings/profits close of yr			
9	Total receipts less than \$250,000?	No		
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.				
1	Ordinary business income (loss)	(17,490,947)		
2	Net rental real estate income (loss)			
3a	Other gross rental income (loss)			
3b	Expenses from other rental activities			
3c	Other net rental income (loss)			
4	Interest income	2,500,000		
5a	Ordinary dividends			
5b	Qualified dividends	2,480,000		
6	Royalties			
7	Net short-term capital gain/loss (attach Sch D)			
8a	Net long-term capital gain/loss (attach Sch D)			
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain (attach statement)			
9	Net section 1231 gain (loss) (attach F4794)			
10	Other income (loss)			
11	Section 179 deduction(attach F4562)			
12a	Contributions	500,000	See Attachment 4	
12b	Investment interest expense	340		
12c(1)	Section 59(e)(2) expenses – Type			
12c(2)	Section 59(e)(2) expenses – Amount			
12d	Other deductions -Type			

	Line Description		Line Amount	Write-in / Literal
12d	Other deductions - Amount		320,210	See Attachment 5
13a	Low-income housing credit {sec 42(j)(5)}			
13b	Low-income housing credit (other)			
13c	Qualified rehabilitation expenses			
13d	Other rental real estate credits			
13e	Other rental credits			
13f	Credit for alcohol used as fuel			
13g	Other credits and credit recapture			
14a	Name of country or U.S. possession			
14b	Gross income from all sources			
14c	Gross income at shareholder level			
14d	Passive			
14e	Listed categories			
14f	General limitation (attach statement)			
14g	Interest expense			
14h	Other			
14i	Passive			
14j	Listed categories			
14k	General limitation (attach statement)			
14l	Foreign taxes aid	Paid		
		Accrued		
14m	Reduction in taxes available for credit (attach statement)			
14n	Other Foreign tax Information (attach statement)		168,150	
15a	Post-1986 depreciation adjustment		(165,700)	
15b	Adjusted gain or loss			
15c	Depletion			
15d	Oil, gas, and geothermal properties-gross income			
15e	Oil, gas, and geothermal properties-deductions			
15f	Other AMT items (attach statement)			
16a	Tax-exempt interest income			
16b	Other tax-exempt interest income			
16c	Nondeductible expenses		491,410	
16d	Property distributions			
16e	Repayment of loans from shareholders			
17a	Investment income		4,980,000	
17b	Investment expenses			
17c	Dividend distributions paid /accum E&P			
17d	Other items and amounts (attach statement)			
18	Income/loss reconciliation (add lines 1 thru 10, then subtract sum of lines 11 thru 12d and line 14l)		(13,331,497)	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		61,000,300		125,954,114	
2a	Trade notes	88,799,978		310,294,485		
2b	Less allowance		88,799,978		310,294,485	
3	Inventories		92,101,022		91,180,300	
4	U.S. govt oblig					
5	Tax-exempt secure.					
6	Other current assets		2,700,000		2,300,000	See Attachment 6
7	Loans to shareholders					

8	Mortgage & real estate loan					
9	Other investments		1,180,400		600,484	See Attachment 7
10a	Bldgs/other deprec assets	40,270,500		40,270,500		
10b	Less accum depreciation	12,250,400	28,020,100	12,300,600	27,969,900	
11a	Depletable assts					
11b	Less Accum depletion					
12	Land				2,200,900	
13a	Intangible assets					
13b	Less accumulated amortization					
14	Other assets					
15	Total assets		273,801,800		560,500,183	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	Liabilities
16	Accounts payable		170,700,400		449,809,280	
17	Mortgages, notes, bonds payable < 1yr		200,800		500,000	
18	Other current liabilities		10,500,600		23,100,999	See Attachment 8
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr		18,660,600		18,300,300	
21	Other liabilities				1,700,900	See Attachment 9
22a	Cap stock-Prefer		2,000,700		2,300,130	
22b	Cap stock Common		3,005,550		6,120,200	
23	Additional paid -in capital		68,733,150		58,668,374	
25	Adjustments to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		273,801,800		560,500,183	
Schedule M-1		Reconciliation of Income (Loss) per Books with Income (Loss) per Return				
1	Net Income					
2	Income included on Sch K					
3	Expenses recorded on books					
3a	Depreciation					
3b	Travel & entertainment					

Tree Fixr Upper, Inc.

TY2007

11-0000009

4	Add lines 1 – 3		
5	Income recorded on books		
5a	Tax-exempt interest		
6	Deductions included on Sch K		
6a	Depreciation		
7	Add lines 5 & 6		
8	Income (loss)		

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a)Accumulated adjustments account	(b) Other adjustments account	(c)Shareholder undistributed taxable income	Write-in / Literal
1	Bal at begin of tax year	8,922,686			
2	Ordinary income				
3	Other additions	4,980,000			
4	Loss from Pg 1, Line 21	(17,490,947)			
5	Other reductions	(1,311,960)			
6	Combine lines 1 - 5	(4,900,221)			
7	Distributions other than dividends distributions				
8	Balance at end of TY	(4,900,221)			
Form Schedule M-3 1120S Test 9		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More			2007

Name: Tree Fixr Upper, Inc.

EIN: 11-0000009

Part I Financial Information and Net Income (Loss) Reconciliation			
	Line Description	Line Amount / Information	Write-in / Literal
1a	Prepare certified audited income stmt?	Yes	
1b	Prepare income stmt?		
2	Income statement period	01/01/2007 12/31/2007	
3a	Income statement re-stated?	No	
3b	Income stmt restated for 5 periods?	No	
4	Worldwide consolidated net income	(14,802,957)	
5a	Net income non-includible foreign (attach schedule)		
5b	Net loss non-includible foreign (attach schedule)	200	
6a	Net income non-includible US (attach schedule)		
6b	Net loss from non-includible US (attach schedule)		
7a	Net income from non-includible Other (attach schedule)		
7b	Net loss non-includible Other (attach schedule)		
8	Adjust to eliminations of transaction (attach schedule)		
9	Adjust to reconcile income statement (attach schedule)		
10	Other adjust to reconcile (attach schedule)		
11	Net income (loss) per statement (add lines 4 thru 10)	(14,802,757)	

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) from equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF					
4	Gross foreign dist					
5	Income (loss) fm equity method US					
6	US div not elim	2,480,000			2,480,000	See Attachment 10
7	Income (loss) US Partnership(attach schedule)	(320,010)		(200)	(320,210)	See Attachment 11
8	Income (loss) foreign Partnership (attach schedule)					
9	Income (loss) other pass—entity(attach schedule)					
10	Reportable transact					

	items(attach schedule)					
11	Interest income(attach F8916-A)	2,500,000			2,500,000	
12	Total accrual to cash adjustment					
13	Hedging trans					
14	Mark-Market income					
15	Cost of gds sold (attach F8916-A)	(1,860,100,750)			(1,860,100,750)	
16	Sale vs. lease					
17	Sec 481(a) adjust					
18	Unearned/ deferred revenue					
19	Income recogn					
20	Org issue disc					
21a	Income stmt gain/ loss on sale					
21b	Gross cap gain					
21c	Gross cap loss					
21d	Net gain/loss					
21e	Abandonment					
21f	Worthless stock					
21g	Other gain/loss					
22	Other income (loss) (attach schedule)					
23	Tot income (loss) (add lines 1 thru 22)	(1,855,440,760)		(200)	(1,855,440,960)	
24	Tot expense/deductions (from Part III line 30)	(5,889,300)	980,050	491,410	(4,417,840)	
25	Other income (loss) w/ no diff	1,846,527,303			1,846,527,303	
26	Reconciliation totals (add lines 23 thru 25)	(14,802,757)	980,050	491,210	(13,331,497)	

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items

		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US current income tax expense					
2	US defer income tax expense					
3	State local current income tax expense					
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Equity-based compensation					
8	Meals Entmtnt					
9	Fines penalties	336,410		(336,410)	0	
10	Judgments					
11	Pension profit sharing	1,300,000			1,300,000	
12	Other post retirement					
13	Deferred comp	2,590,000	(1,960,100)		629,900	
14	Charitable contribution cash/tang	500,000			500,000	

15	Charitable contribution intangible prop					
16	CY acquisition or reorg. investment banking fees					
17	CY acquisition /reorg legal/acct fees					
18	CY acquisition other costs					
19	Amortization of goodwill					
20	Amortization of acquisition					
21	Other Amortization					
22	Sec 198 environ					
23 a	Depletion Oil & Gas					
23 b	Depletion Other Oil & Gas					
24	Depreciation	26,234			26,234	
25	Bad debt expense					
26	Interest Expense (attach F8916-A)	120,440			120,440	
27	Corp-own life ins	619,916		(155,000)	464,916	
28	Purch vs. lease					
29	Other expense/ deductions (attach schedule)	396,300	980,050		1,376,350	See Attachment 12
30	Total expense/ deduction items (add lines 1 thru 29)	5,889,300	(980,050)	(491,410)	4,417,840	

Form Sch N (1120) Test 9		Foreign Operations of U.S. Corporations		2007
Name: Tree Fixr Upper, Inc.				
EIN: 11-0000009				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1a	Owned foreign disregarded entity	No		
1b	Number F8858			
2	Number F8865			
3	Owned 10% interest in other foreign partnership	No		
4a	US Shareholder of CFC	Yes		
4b	Number F5471	1		
5	Distribution/grantor/ transferor foreign trust Form 3520	No		
6a	Interest in fin acct Form TD F 90-22.1	No		
6b	Name of foreign country			
7a	Extraterritorial income exclusion	No		
7b	Number F8873			
7c	Line 54 totals all F8873			

Form 4562 Test 9		Depreciation and Amortization		2007				
Name: Tree Fixr Upper, Inc								
Business or Activity: Commercial Landscapers								
EIN: 11-0000009								
Line Description		Line Amount	Write-in / Literal / Attachments					
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	\$125,000						
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop	\$500,000						
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed							
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	26,234						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2007 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprec deduct	Write-in / Literal
19a	3-year property							
19b	5-year property							
19c	7-year property							
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							
Part IV Summary								
21	Listed property							
22	Total (add line 12 , lines 14 thru 17, lines 19 & 20 amounts in column (g) and line 21)	26,234						
23	Assets for CY							

Form 4562 Test 9		Depreciation and Amortization		2007			
Part V Listed Property							
Section A – Depreciation and Other Information							
24a	Evidence?						
24b	Evidence written?						
25	Special depreciation allowance						
26(a)	Type of property						
26(b)	Date in service						
26(c)	Business investment %						
26(d)	Cost or other basis						
26(e)	Basis for depreciation						
26(f)	Recovery period						
26(g)	Method/Convention						
26(h)	Depreciation deduction						
26(i)	Election Sec 179 cost						
27(a)	Type of property						
27(b)	Date in service						
27(c)	Business investment %						
27(d)	Cost or other basis						
27(e)	Basis for depreciation						
27(f)	Recovery period						
27(g)	Method/Convention						
27(h)	Depreciation deduction						
27(i)	Election Sec 179 cost						
28	Add column (h), lines 25 - 27						
29	Add column (i), line 26						
Section B – Information on Use of Vehicles							
30(a)	Total bus/invest miles driven						
31(a)	Total commuting miles driven						
32(a)	Tot other personal miles driven						
33(a)	Total miles driven						
34	Vehicle available for personal use?						
35	Vehicle used > 5% ?						
36	Another veh available for personal use?						
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees							
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?						
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?						
39	Vehicles treated as personal use?						
40	Provide > 5 vehicle?						
41	Qualified auto demonstration use?						
Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Method	Write-in / Literal
42							
43	Amortization of costs before 2007 TY						
44	Total						

Form 5471 Test 9		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
Annual Accounting Period beginning 01/01 , 2007, ending 12/31 , 2007				
Part I Reporting Corporation				
Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002				
	Line Description	Line Amount / Info	Write-in / Literal	
A	EIN	11-0000009		
B	Category of filer checkboxes	4 and 5 checked		
C	Total % of foreign corp. stock			
Filer's tax year beginning 01/01 , 2007, ending 12/31 , 2007				
D(1)	Name			
D(2)	Address			
D(3)	Identifying Number			
D(4)	Check applicable boxes			
1a	Name/address of foreign corporation	Foreign Corporation 54 Any Street Anytown, CA		
1b	EIN, if any	APPLD FOR		
1c	Country whose laws incorporated	CA		
1d	Date of Incorporation	08/16/1978		
1e	Principal place of business	CA		
1f	Principal business act code	211110		
1g	Principal business activity	Landscaping Development		
1h	Functional currency	US		
2a	U.S. name, address, EIN			
2b(i)	Taxable income or (loss)			
2b(ii)	U.S. income tax paid			
2c	Foreign corporation name, address			
2d	Name, add of person w/ books			
Sch A Stock of the Foreign Corporation				
(a)	Description of each class of stock	Common		
(b)(i)	Beg of annual acct period	200		
(b)(ii)	End of annual acct period	200		
Sch B U.S. Shareholders of Foreign Corporation				
(a)	Name, add, EIN of shareholder	Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002 11-0000009		
(b)	Description of each class of stock	Common		
(c)	Number shares held at beg	200		
(d)	Number shares held at end	200		
(e)	Pro rata share of subpart F	1.00000		
Sch C Income Statement				
		Functional Currency	U.S. Dollars	
1a	Gross receipt or sales			
1b	Returns and allowances			
1c	Subtract line 1b fm line 1a			
2	Cost of goods sold			
3	Gross profit			
4	Dividends			
5	Interest		700	
6	Gross, rents, royalties, lic. fees			
7	Net gain or (loss)			
8	Other income			
9	Total income		700	
10	Compensation of officers			

Form 5471 Test 9		Information Return of U.S. Persons With Respect to Certain Foreign Corporations		2007
	Line Description	Line Amount / Info	Write-in / Literal	
11	Rents, royalties, license fees			
12	Interest		900	
13	Depreciation not deducted elsewhere			
14	Depletion			
15	Taxes			
16	Other deductions			
17	Total deductions		900	
18	Net income or (loss)		(200)	
19	Extraordinary items & pr pd adjustment			
20	Provision for income, war profits			
21	Current year net income (loss)		(200)	
Sch E Income, War Profits, and Excess Profits Taxes Paid or Accrued				
1(a)	Country or U.S. possession			
1(b)	Amount of tax in foreign currency			
1(c)	Amount of tax conversion rate			
1(d)	Amount of tax in U.S. dollars			
8	Total			
Sch F Balance Sheet				
		(a) Beginning of annual acct period	(b) End of annual acct period	
1	Cash			
2a	Trade notes and accts receivable			
2b	Less allowances for bad debts			
3	Inventories			
4	Other current assets			
5	Loan to shareholders			
6	Investment in subsidiaries			
7	Other investments			
8a	Bldgs & other deprec assets	31,800	54,800	
8b	Less accumulated deprec	(2,000)	(4,000)	
9a	Depletable assets			
9b	Less accumulated deprec			
10	Land			
11a	Intangible assets-Goodwill			
11b	Intangible assets-Org costs			
11c	Intangible assets-Patents, etc			
11d	Intangible assets-Less accumulated			
12	Other assets			
13	Total assets	29,800	50,800	
	Liabilities	(a) Beginning of annual acct period	(b) End of annual acct period	
14	Accounts payable			
15	Other current liabilities			
16	Loans fm shareholders	269,000	270,000	
17	Other liabilities			
18a	Capital stock – Preferred			
18b	Capital stock – Common	800	800	
19	Paid-in or capital surplus			
20	Retained earnings	(240,000)	(220,000)	
21	Less cost of treasury stock			
22	Total liabilities & shareholder equipment	29,800	50,800	

Sch G Other Information				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Foreign corp. owned > 10% interest partnership checkbox	No		
2	Foreign corp. owned interest in trust checkbox	No		
3	Foreign corp. owned foreign entities disregarded	No		
4	Foreign corp. was participant in a cost sharing arrangement?			
5	Foreign corp. became participant in a cost sharing arrangement?			
Sch H Current Earnings and Profits				
1	Current year net income	(200)		
		Net Additions	Net Subtractions	
2a	Capital gains or losses			
2b	Depreciation and amortization			
2c	Depletion			
2d	Investment or incentive allow			
2e	Charges to statutory reserves			
2f	Inventory adjustments			
2g	Taxes			
2h	Other			
3	Total net additions			
4	Total net subtraction			
5a	Current earnings & profits	(200)		
5b	DASTM gain or (loss)			
5c	Combine lines 5a and 5b	(200)		
5d	Current E&P in U.S. dollars			
Sch I Summary of Shareholder's Income				
	Line Description	Line Amount / Info	Write-in / Literal	
1	Subpart F income	(200)		
2	Earnings invested in US prop			
3	Previous exclude subpart F income			
4	Previous exclude export trade income			
5	Factoring income			
6	Total of lines 1 through 5	200		
7	Dividends received			
8	Exchange gain or (loss)			
	Income of foreign corp. blk'd checkbox	No		
	Foreign corp. Incan unblk'd checkbox	No		

Sch J (F5471) Test 9		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		2007
Name of person filing: Tree Fixr Upper, Inc.				
Identifying number: 11-0000009				
Name of foreign corporation: Foreign Corporation				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1(a)	Balance Beginning of Yr – Post-1986 Undistributed Earnings	(28,000)		
1(b)	Balance Beginning of Yr – Pre-1987 E&P Not Previous Taxed			
1(c)(i)	Balance Beginning of Yr – Earnings Invested US Property			
1(c)(ii)	Balance Beginning of Yr – Earnings Invested Excess Passive			
1(c)(iii)	Balance Beginning of Yr – Subpart F Income			
1(d)	Balance Beginning of Yr – Total Sec 964(a) E&P	(28,000)		
2a(a)	CY E&P – Post 1986 Undist Earn			
2b(a)	CY deficit in E&P – Post-1986 Undistributed Earnings	200		
3(a)	Total E&P not previously taxed – Post-1986 Undistributed Earnings	(28,200)		
3(b)	Total E&P not previously taxed – Pre-1987 not previously taxed			
4(a)	Sec 951(a), 959(c) – Post-1986 Undistributed Earnings			
4(b)	Sec 951(a), 959(c) – Pre-1987 E&P Not Previous Taxed			
4(c)(i)	Sec 951(a), 959(c) – Earnings Invested US Property			
4(c)(ii)	Sec 951(a), 959(c) – Earnings Invested Excess Passive			
4(c)(iii)	Sec 951(a), 959(c) – Subpart F Income			
5a(c)(i)	Actual dist non-previously taxed – Earnings Invested US Property			
5a(c)(ii)	Actual dist non-previously taxed – Earnings Invested Excess Passive			
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income			
5b(a)	Actual dist previously taxed – Post-1986 Undistributed Earnings			
5b(b)	Actual dist previously taxed – Pre-1987 E&P Not Previous Taxed			
6a(c)(i)	Balance of previously taxed E&P – Earnings Invested US Property			
6a(c)(ii)	Balance of previously taxed E&P – Earnings Invested Excess Passive			
6a(c)(iii)	Balance of previously taxed E&P – Subpart F Income			
6b(a)	Balance of E&P not previously taxed – Post-1986 Undistributed Earnings			
6b(b)	Balance of E&P not previously taxed – Pre-1987 E&P Not Previous	(28,200)		

Sch J (F5471) Test 9		Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		2007
	Taxed			
7(a)	Balance At end of Yr – Post-1986 Undistributed Earnings			
7(b)	Balance At end of Yr – Pre-1987 E&P Not Previous Taxed	(28,200)		
7(c)(i)	Balance At end of Yr – Earnings Invested US Property			
7(c)(ii)	Balance At end of Yr – Earnings Invested Excess Passive			
7(c)(iii)	Balance At end of Yr – Subpart F Income			
7(d)	Balance At end of Yr – Total Sec 964(a) E&P			
5a(c)(iii)	Actual dist non-previously taxed – Subpart F Income	(28,200)		

Schedule M (5471) Test 9		Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons			TY 2007	
Name of person filing Form 5471: Tree Fixr Upper, Inc.						
Identifying number: 11-0000009						
Name of foreign corporation: Foreign Corporation						
Relevant functional currency and exchange rate used throughout this schedule: US						
	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corp. or partnership	(d) Any other foreign corp.	(e) 10% or more (other than U.S. person)	(f) 10% or more corp. controlling foreign corp.
1	Sales of stock in trade					
2	Sales of prop rights					
3	Compensation rec'd					
4	Commissions received					
5	Rents, royalties, & lic.					
6	Dividends received					
7	Interest received					
8	Premiums received					
9	Add lines 1 through 8					
10	Purchases of stock					
11	Purch of tangible prop					
12	Purch of prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rents, royalties, & lic.					
16	Dividends paid					
17	Interest paid					
18	Add lines 10 - 17					
19	Amounts borrowed	270,000				
20	Amounts loaned					

Form 5472 Test 9		Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		2007
Tax year beginning 01/01 , 2007, ending 12/31 , 2007				
Part I Reporting Corporation				
	Line Description	Line Amount / Information	Write-in /Literal / Attachments	
1a	Name and Address: Tree Fixr Upper, Inc., 39 Any Street, Anytown, OK 74002			
1b	EIN: 11-0000009			
1c	Total assets	560,500,183		
1d	Principal business activity	Landscape Development		
1e	Business activity code			
1f	Total value of gross payments	6,658,278		
1g	Total Forms 5472	1		
1h	Total value gross payment all F5472	6,658,278		
1i	Consolidated filing			
1j	Country of Incorporation			
1k	Country under whose laws reporting corporation files			
1l	Country where bus conducted			
2	Foreign owned 50%			
Part II 25% Foreign Shareholder				
1a	Name and Address of direct 25%:			
1b	U.S. ID number			
1c	Country business conducted			
1d	Country of citizenship organization			
1e	County laws 25%			
2a	Name and Address of direct 25%:			
2b	U.S. ID number			
2c	Country business conducted			
2d	Country of citizenship organization			
2e	County laws 25%			
3a	Name and Address of indirect 25%:			
3b	U.S. ID number			
3c	Country business conducted			
3d	Country of citizenship organization			
3e	County laws 25%			
4a	Name and Address of indirect 25%:			
4b	U.S. ID number			
4c	Country business conducted			
4d	Country of citizenship organization			
4e	County laws 25%			
Part III Related Party				
	Foreign person			
	US Person			
1a	Name and Address: William W. Stain & Assoc., 55 Any Foreign Street, Quebec, CA			
1b	U.S. ID number	999-06-0012		
1c	Principal business activity	Landscaping and Development		
1d	Business activity code	541320		
1e	Related to reporting corporation	Checked		
	Related to 25% foreign shareholder			

	Line Description	Line Amount / Information	Write-in /Literal / Attachments
	25% foreign shareholder		
1f	Country bus conduct	CA	
1g	Country whose laws rel corp. files	US	
Part IV Monetary Transactions Between Reporting Corporations			
	Estimates used checkbox		
1	Sales of stock	8,090	
2	Sales of tangible property		
3	Rents & Royalties		
4	Sales, leases,etc.		
5	Technical, managerial		
6	Commission received		
7a	Amts borrowed beg bal		
7b	Amts borrowed end bal		
8	Interest received		
9	Premiums received		
10	Other amounts received		
11	Total	8,090	
12	Purchase of stock		
13	Purchase of tan property		
14	Rents, royal paid	6,650,188	
15	Purchase, leases, etc		
16	Technical, managerial		
17	Commission paid		
18a	Amts loan beg bal		
18b	Amts loan end bal		
19	Interest paid		
20	Premiums paid		
21	Other amounts paid		
22	Total (Add amounts from lines 12 - 21)	6,650,188	
Part V Non-monetary and Less-Than Full Consideration Transactions			
	Describe trans- actions checkbox		
Part VI Additional Information			
1	Corp import goods	No	
2a	Basis valued greater		
2b	Attach statement		
2c	Documents used		

Form 8916-A Test 9 (File in PDF format until schema is published)		Reconciliation of Cost of Goods Sold Reported on Schedule M-3 Attach to Schedule M-3 for Form 1065, 1120, or 1120S.				2007
Name of common parent Tree Fixr Uprr, Inc.					Employer Identification Number 11 0000009	
Name of subsidiary					Employer Identification Number	
Part I Cost of Good Sold						
	Line Description	Line Amount / Info				Write-in / Literal
	Cost of Goods Sold Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return	
1	Amts attributable cost flow assumptions	(260,789,322)			(260,789,322)	
2	Amounts attributable					
2a	Stock option expense					
2b	Other equity based compensation					
2c	Meals and entertainment					
2d	Parachute payments					
2e	Compensation with section 162(m) limitations					
2f	Pension and profit sharing					
2g	Other post-retirement benefits					
2h	Deferred compensation	(21,000)			(21,000)	
2i	Section 198 environmental remediation costs					
2j	Amortization					
2k	Depletion					
2l	Depreciation	(13,964)			(13,964)	
2m	Corporate owned life insurance premiums					
2n	Other section 263A costs					
3	Inventory shrinkage accruals					
4	Excess inventory and obsolescence reserves					
5	Lower of cost or market write-downs					
6	Inventory shrinkage accruals					
7	Other items with no differences	(1,599,276,464)			(1,599,276,464)	
8	Total cost of goods sold. Add lines 1 – 7 in columns a and d.	(1,860,100,750)			(1,860,100,750)	
Part II Interest Income						
	Line Description	Line Amount / Info				Write-in / Literal
	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return	
1	Tax-exempt interest income					
2	Interest Income from hybrid securities					
3	Sales/lease income					
4a	Intercompany interest income – from outside tax affiliated group					
4b	Intercompany interest income – from tax affiliated group					
5	Other Interest income	2,500,00			2,500,000	
6	Total interest income (add line 1 thru 5 Enter total on Schedule M-3 (Form 1120, 1120PC, 1120L), Part II, line 13	2,500,000			2,500,000	

Form 8916-A Test 9 (File in PDF format until schema is published)		Reconciliation of Cost of Goods Sold Reported on Schedule M-3 Attach to Schedule M-3 for Form 1065, 1120, or 1120S.				2007
	or Schedule M-3 (Form 1065, 1120S), Part II, line 11.					
Part III	Interest expense					
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1	Interest expense from hybrid securities	120,440			120,440	
2	Lease/purchase expense					
3a	Intercompany interest expense – paid to outside tax affiliated group					
3b	Intercompany interest expense – paid to tax affiliated group					
4	Other interest expense					
5	Total interest expense (add lines 1 thru 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8, or Schedule M-3 (1120PC, 1120L), Part III, line 36 or Schedule M-3 (Form 1065) Part III, line 27, or Schedule M-3 (1120S) Part III, line 26.	120,440			120,440	

Sch K-1 (Form 1120S) (Rose B. Trim) Test 9		Shareholder's Share of Income, Deductions, Credits, etc.		2007
Tax year beginning January 1, 2007 ending December 31, 2007				
	Final K-1			
	Amended K			
Part I Information About the Corporation				
	Line Description	Line Amount / Info	Write-in / Literal / Attachments	
A	Corporation's employer identification number	11-0000009		
B	Corporation's name, address, city, state, and Zip code	Tree Fixr Upper, Inc. 39 Any Street Anytown, OK 74002		
C	IRS Center where corporation filed return	OSPC		
D	Tax shelter registration number, if any			
E	Check if Form 8271 is attached			
Part II Information About the Shareholder				
F	Shareholder's Identification number	999-06-0014		
G	Shareholder's name, address, city, state and ZIP code	Rose B. Trim 57 Any Street, Anytown, PA 17201 ROSE		
H	Shareholder's percentage of stock ownership for tax year	100.000		
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items				
	Line Description	Line Amount / Information	Write-in / Literal / Attachments	
1	Ordinary business income (loss)	(17,490,947)		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Interest income	2,500,000		
5a	Ordinary dividends	2,480,000		
5b	Qualified dividends	2,480,000		
6	Royalties			
7	Net short-term capital gain (loss)			
8a	Net long-term capital gain (loss)			
8b	Collectibles (28%) gain (loss)			
8c	Un-recaptured section 1250 gain			
9	Net section 1231 gain (loss)			
10	Other income (loss)			
11	Section 179 deduction			
12	Other deductions	A 500,000		
		R 320,210		
		G 340		
13	Credits & credit recapture			
14	Foreign transactions			
15	Alternative minimum tax (AMT) items	A 168,150		
		B (165,700)		
16	Items affecting shareholder basis	C 491,410		
17	Other Information	A 4,980,000		

Test Scenario # 10

FORMS REQUIRED: 1120S, Sch M-3(1120S), 4562, 4797, 8865, Sch O(8865), Sch K-1(8865), Sch K-1, 8916-A (Attach in PDF until schema is published)

ATTACHMENTS:

ItemizedOtherIncomeSchedule2
ItemizedOtherDeductionSchedule2
ItemizedOtherCostsSchedule
CharitableContributionsSchedule
ItemizedOtherDeductionsSchedule3
ItemizedOtherCurrentAssetsSchedule(2)
ItemizedOtherInvestmentsSchedule
ItemizedOtherAssetsSchedule(2)
ItemizedOtherCurrentLiabilitiesSchedule(2)
ItemizedOtherLiabilitiesSchedule(2)
PartnershipInterestSchedule(2)
OtherExpenseDeductionItemsWithDifferencesSchedule
ItemizedOtherIncomeLossSchedule
ItemizedOtherIncreasesSchedule2

BINARY ATTACHMENTS: None

NO ENTRY FIELDS:

HEADER INFO:

Tax Period: Fiscal Year Filer 04/01/07 – 03/31/08

Preparer Firm Electronic Tax Filers, Inc.11-0000011
100 Efile Drive
Anytown, TX 78621

MultipleSoftwarePackagesUsed: Yes or No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN: N/A
EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO

Signature Option: PIN

Return Type: 1120S

Filer: **EIN:** 11-0000010
Name: Pack For You Incorporated
Name Control: PACK

Address: 40 Any Street
Anytown, IA 52544

Officer: **Name:** Hans Dolly
Title: Chief Executive Officer
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: N/A
DateSigned: 01/25/08

Preparer: **Name:** Johnny Appleseed
SSN: 999-06-0007, 11-0000011
Phone: 512-555-1212
Email Address: N/A
Date Prepared: 01/20/08
Self Employed: Yes

IRS PAYMENT: N/A

Details for attachments to Forms 1120S, 8865**Attachment 1, Form 1120S, Page 1, Line 5: Other Income (*ItemizedOtherIncomeSchedule2*)**

Miscellaneous Income	<u>84,820,790</u>	
Total		<u>84,820,790</u>

**Attachment 2, Form 1120S, Page 1, Line 19: Other Deductions
(*ItemizedOtherDeductionSchedule2*)**

Dues and Subscriptions	13,932,765	
Communications	4,925,702	
Employment Expenses	1,763,530	
Utilities & Telephone	932,765	
Travel	16,625,923	
Professional Expenses	11,376,350	
Workers Compensation	5,858,746	
Supplies	6,914,685	
Postage	212,652	
Transportation	21,327,085	
Miscellaneous	<u>13,130,827</u>	
Total (Element not in schema)		<u>97,001,030</u>

Attachment 3, Form 1120S, Page 2, Sch. A: Line 5: Other Costs (*ItemizedOtherCostsSchedule*)

Depreciation	97,613,964	
Allocation of Cost of Goods Sold	270,480	
Cost of Service	<u>132,770,633</u>	
Total (Element not in schema)		<u>230,655,077</u>

Attachment 4, Form 1120S, Page 2, Sch K: Line 12a: Contributions
(*CharitableContributionsSchedule*)Name: **Pack For You Incorporated**

Description: The category is Cash Contribution (50%) /SWD choice

Amount: **150,260****Attachment 5**, Form 1120S, Page 3, Sch K: Line 12d (1-4): Other Deductions
(*ItemizedOtherDeductionsSchedule3*)

Trade/Business Activity: 484110

Description: Deductions from ABC LLC

Amount : 9,099,724

Code: **R****Total** (Element not in schema) **9,099,724****Attachment 6**, Form 1120S, Page 3, Sch L, Line 6 (b/d): Other current assets
(*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Pre-paid & Deposits	<u>582,977,903</u>	<u>164,993,893</u>
Total	<u>582,977,903</u>	<u>164,993,893</u>

Attachment 7, Form 1120S, Page 4, Sch L, Line 9 (b/d): Other Investments
(*ItemizedOtherInvestmentsSchedule*)

	Beginning	Ending
EFILE LLC	149,749,547	37,937,837
1120 INC	198,654,945	78,440,109
1120S FILE LLC	<u>91,588,407</u>	<u>43,689,054</u>
Total	<u>439,992,899</u>	<u>160,067,000</u>

Attachment 8, Form 1120S, Page 4, Sch L, Line 14 (b/d): Other Assets
(ItemizedOtherAssetsSchedule)

	Beginning	Ending
Mortgages and Notes Receivable	79,840,873	11,630,971
Capital Leases	3,841,803	
Prepaid Commissions	<u>80,500,600</u>	<u>16,100,999</u>
Total (Element not in schema)	<u>164,183,276</u>	<u>27,731,970</u>

Attachment 9, Form 1120S, Page 4, Sch L, Line 18(b/d): Other Current Liabilities
(ItemizedOtherCurrentLiabilitiesSchedule)

	Beginning	Ending
Accrued Expenses	<u>1,360,057,720</u>	<u>932,691,230</u>
Total (Element not in schema)	<u>1,360,057,720</u>	<u>932,691,230</u>

Attachment 10, Form 1120S, Page 4, Sch L, Line 21: Other Liabilities
(ItemizedOtherLiabilitiesSchedule)

	Beginning	Ending
Deferred Compensation	<u>357,533,671</u>	<u>77,986,049</u>
Total	<u>357,533,671</u>	<u>77,986,049</u>

Attachment 11, Page 5, Schedule M-3, Part II, Line 7: Income (Loss) from U.S. Partnerships
(PartnershipInterestSchedule(1))

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	a	Columns b	c	d
ABC LLC	99-9060012	60%	60%	<u>(12,495,003)</u>	<u>0</u>	<u>3,395,279</u>	<u>(9,099,724)</u>

Attachment 12, Page 5, Schedule M-3, Part II, Line 8: Income (Loss) from Foreign
(PartnershipInterestSchedule (2))

Name	EIN	EOY Profit Sharing %	EOY Loss Sharing %	a	Columns b	c	d
Hank R Truck	99-9060013	100%	100%	<u>(16,871,650)</u>	<u>0</u>	<u>4,584,550</u>	<u>(12,287,100)</u>

Attachment 13, Page 7, Sch M- 3, Part III, Line 29: Other expense/deduction items with differences
(*OtherExpenseDeductionItemsWithDifferencesSchedule*)

Description	Column a	Column b	Column c	Column d
Translation Adjustment	<u>2,647,716</u>	<u>0</u>	<u>(2,647,716)</u>	<u>0</u>

Attachment 14, Page 12, Form 8865, Sch B, Line 7: Itemized Other Income Loss Schedule
(*ItemizedOtherIncomeLossSchedule*)

Interest Income	<u>12,900</u>
Total	<u>12,900</u>

Attachment 15, Form 8865, Page 14, Sch L, Line 6(b): Other current assets
(*ItemizedOtherCurrentAssetsSchedule*)

	Beginning	Ending
Pre-paid & Deposits	<u>1,083,000</u>	
Total		<u>1,083,000</u>

Attachment 16, Form 8865, Page 14, Sch L, Line 13(b) & (d): Other Assets
(*ItemizedOtherAssetsSchedule*)

	Beginning	Ending
Prepaid Commissions	<u>2,262,195</u>	<u>3,868,628</u>
Total	<u>2,262,195</u>	<u>3,868,628</u>

Attachment 17, Form 8865, Page 14, Sch L, Line 17(b) & (d): Other Current Liabilities
(*ItemizedOtherCurrentLiabilitiesSchedule*)

	Beginning	Ending
Accrued Expenses	<u>3,704,000</u>	<u>3,892,000</u>
Total	<u>3,704,000</u>	<u>3,892,000</u>

Attachment 18, Form 8865, Page 14, Sch L, Line 20(b) & (d): Other Liabilities
(*ItemizedOtherLiabilitiesSchedule*)

	Beginning	Ending
Loans From Pack & Move Inc.		10,642,318
Deferred Compensation	<u>5,610,000</u>	<u>4,878,682</u>
Total	<u>5,610,000</u>	<u>15,521,000</u>

Attachment 19, Form 8865, Page 15, Sch M-2, Line 4: Other Increases
(*ItemizedOtherIncreasesSchedule2*)

Translation Adjustment	<u>1,612,000</u>	
Total		<u>1,612,000</u>

Form 1120S Test 10		U.S. Income Tax Return for an S Corporation		2007
Calendar Year 2007 or tax year beginning April 1 , 2007, ending March 31 , 2008				
A	Effective date of S Election	05/29/1992		
B	Business code	488990		
Name and Address: Pack For You, 40 Any Street, Anytown, IA 52544				
C	EIN	11-0000010		
D	Date of incorporated	02/12/1989		
E	Total assets	930,600,500		
F	Check applicable boxes			
G	Number of Shareholders	1		
H	Required Schedule M-3 attached	Checked		
	Line Description	Line Amount / Info	Write-in Literal/Attachments	
1a	Gross Receipts or sales	710,300,800		
1b	Less returns and allowances	20,100,300		
1c	Balance	690,200,500		
2	Cost of goods sold (Sch A, line 8)	483,305,500		
3	Gross profit. Subtract line 2 from line 1c	206,895,000		
4	Net gain (loss)	(2,000)		
5	Other Income (loss)	84,820,790	See Attachment 1	
6	Total income (loss). Add lines 3 through 5	291,713,790		
7	Compensation of officers	2,970,600		
8	Salaries/wages (less employment credits)	24,250,860		
9	Repairs and maintenance	24,696		
10	Bad debts	12,652		
11	Rents	1,050,744		
12	Taxes and licenses	7,742,830		
13	Interest	87,656,234		
14	Depreciation not claimed on Schedule A (attach Form 4562)	11,132,439		
15	Depletion (Do not deduct oil/gas depletion)	2,461,590		
16	Advertising	8,007,828		
17	Pension, profit-sharing, etc., plans	7,989,977		
18	Employee benefit programs	6,002,121		
19	Other deductions (attach schedule)	97,001,030	See Attachment 2	
20	Total deductions (add amounts for lines 7 – 19)	256,303,601		
21	Ordinary business income (loss) (Subtract line 20 from line 6)	35,410,189		
22a	Tax: Excess net passive income tax			
22b	Tax from Schedule D			
22c	Add lines 22a and 22b			
23a	Payments:			
23b	Tax deposit with Form 7004			
23c	Credit for Federal tax paid on fuels			
23d	Add lines 23a through 23c			
23e	Add lines 23a through 23d			
24	Estimated tax penalty			
25	Tax Due.			
26	Overpayment			
27	Credit elected to 2008	Refund		

	Line Description	Line Amount / Info	Write-in Literal/Attachments
	May IRS discuss this return?	Yes	
	Preparer's SSN or PTIN:	999-06-0007	
	Preparer Firm's name/address:	Electronic Tax Filers, Inc 100 Efile Drive, Anytown, TX 78621	
	Preparer's EIN:	11-0000011	
	Preparer's Phone no.:	512-555-1212	
Schedule A Cost of Goods Sold			
	Line Description	Line Amount / Info	Write-in Literal/Attachments
1	Inventory at beginning of year	42,121,005	
2	Purchases	220,583,445	
3	Cost of labor	50,950,284	
4	Additional section 263A cost		
5	Other costs	230,655,077	See Attachment 3
6	Total	544,309,811	
7	Inventory at the end of year	61,004,311	
8	Cost of goods sold	483,305,500	
9a (i)	Cost as described in Reg. Sec. 1.471-3	Checked	
9a (ii)	Lower of cost or market		
9a (iii)	Other		
9b	Write-down of sub goods		
9c	LIFO adopted this TY(attach F970)		
9d	% LIFO closing inventory		
9e	Rules of Sec 263A apply?	No	
9f	Change in determining quantities, cost, value?	No	
Schedule B Other Information			
1(a)	Cash		
1(b)	Accrual	Checked	
1(c)	Other		
2(a)	Business Activity	Transportation	
2(b)	Product or Service	Moving Service	
3	Corp owns 50% or more?	No	
4	Member of controlled group	No	
5	Required to file F8264		
6	Issued publicly offered debt instruments		
7	C corporation before elected		
8	Accumulated earnings/profits close of yr		
9	Total receipts less than \$250,000?	No	
Schedule K Shareholders' Shares of Income, Deductions, Credits, etc.			
1	Ordinary business income (loss)	35,410,189	
2	Net rental real estate income (loss)		
3a	Other gross rental income (loss)		
3b	Expenses from other rental activities		
3c	Other net rental income (loss)		
4	Interest income	319,441	
5a	Ordinary dividends		
5b	Qualified dividends		
6	Royalties		
7	Net short-term capital gain/loss (attach Sch D)		
8a	Net long-term capital gain/loss (attach Sch D)		
8b	Collectibles (28%) gain (loss)		
8c	Un-recaptured sec.1250 gain (attach statement)		
9	Net section 1231 gain (loss)(attach F4794)		
10	Other income (loss)		

	Line Description			Line Amount / Info	Write-in Literal/Attachments
11	Section 179 deduction				
12a	Contributions			150,260	See Attachment 4
12b	Investment interest expense				
12c(1)	Section 59(e)(2) expenses – Type				
12c(2)	Section 59(e)(2) expenses – Amount				
12d(1)	Other deductions Trade/Business Activity			Transportation	
12d(2)	Other deductions Description			Deductions from ABC LLC	
12d(3)	Other deductions -Amount			9,099,724	
12d(4)	Other deductions - Code			R	See Attachment 5
13a	Low-income housing credit {sec 42(j)(5)}				
13b	Low-income housing credit (other)				
13c	Qualified rehabilitation expenses				
13d	Other rental real estate credits				
13e	Other rental credits				
13f	Credit for alcohol used as fuel				
13g	Other credits and credit recapture				
14a	Name of country or U.S. possession				
14b	Gross income from all sources				
14c	Gross income at shareholder level				
14d	Passive				
14e	Listed categories				
14f	General limitation (attach statement)				
14g	Interest expense				
14h	Other				
14i	Passive				
14j	Listed categories				
14k	General limitation (attach statement)				
14l	Foreign taxes paid	Paid			
		Accrued			
14m	Reduction in taxes available for credit (attach statement)				
14n	Other Foreign tax Information (attach statement)				
15a	Post-1986 depreciation adjustment				
15c	Depletion				
15d	Oil, gas, and geothermal properties-gross income				
15e	Oil, gas, and geothermal properties-deductions				
15f	Other AMT items (attach statement)				
16a	Tax-exempt interest income				
16b	Other tax-exempt interest income				
16c	Nondeductible expenses				
16d	Property distributions				
16e	Repayment of loans from shareholders				
17a	Investment income			319,441	
17b	Investment expenses				
17c	Dividend distributions paid from accum E&P				
17d	Other items and amounts (attach statement)				
18	Income/loss reconciliation (add lines 1 thru 10, then subtract sum of lines 11 thru 12d and line 14l)			26,479,646	

Schedule L Balance Sheets per Books						
		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)		
1	Cash		5,480,500		5,921,010	
2a	Trade notes	71,930,887		41,002,012		
2b	Less allowance	872,090	71,058,797	993,893	40,008,119	
3	Inventories		42,121,005		61,004,311	
4	U.S. govt oblig					
5	Tax-exempt sec.					
6	Other current assets		582,977,903		164,993,893	See Attachment 6
7	Loans to shareholders					
8	Mortgage & real estate loan					
9	Other invest		439,992,899		160,067,000	See Attachment 7
10a	Bldgs & other depreciated assets	334,387,346		528,834,349		
10b	Less accum depreciation	82,253,997	252,133,349	108,128,046	420,706,303	
11a	Depletable assets					
11b	Less accum depletion					
12	Land		50,619,988		50,167,894	
13a	Intangible assets					
13b	Less accum amortization					
14	Other assets		164,183,276		27,731,970	See Attachment 8
15	Total assets		1,608,567,717		930,600,500	
		Beginning of tax year		End of tax year		Write-in / Literal
	Liabilities	(a)	(b)	(c)	(d)	
16	Accts payable		54,918,743		68,013,537	
17	Mortgages, notes, bonds payable < 1yr					
18	Other current liabilities		1,360,057,720		932,691,230	See Attachment 9
19	Loans from shareholders					
20	Mortgages, notes, bonds payable > 1yr					
21	Other liabilities		357,533,671		77,986,049	See Attachment 10
22	Capital stock		404,000		404,000	
23	Additional paid –in capital		2,123,100		2,123,100	
24	Retained earnings		(166,469,517)		(150,617,416)	
25	Adj to shareholders equity					
26	Less cost of treasury stock					
27	Total liabilities & shareholders equity		1,608,567,717		930,600,500	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return					
1	Net Income				
2	Income included on Sch K				
3	Expenses recorded on books				
3a	Depreciation				
3b	Travel & entertainment				
4	Add lines 1 – 3				
5	Income recorded on books				
5a	Tax-exempt interest				
6	Deductions included on Sch K				
6a	Depreciation				
7	Add lines 5 & 6				
8	Income (loss)(Sch K-1)				
Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account					
		(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholder undistributed taxable income	Write-in / Literal / Attachments
1	Bal beginning of tax year	(156,210,894)			
2	Ordinary income	35,410,189			
3	Other additions	319,441			
4	Loss from Pg 1, Line 21				
5	Other reductions	(9,249,984)			
6	Combine lines 1 – 5	(129,731,248)			
7	Distributions other than dividends distributions				
8	Balance at end of TY (line 6 less line 7)	(129,731,248)			

Form Schedule M-3 1120S Test 10		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More		2007		
Name: Pack For You, 40 Any Street, Anytown, IA 52544						
EIN: 11-0000010						
Part I Financial Information and Net Income (Loss) Reconciliation						
	Line Description	Line Amount / Information	Write-in / Literal			
1a	Prepare certified audited income stmt?	Yes				
1b	Prepare income stmt?					
2	Income statement period	04/01/07 03/31/08				
3a	Income statement re-stated?	No				
3b	Income stmt restated for 5 periods?	No				
4	Worldwide consolidated net income	15,852,101				
5a	Net income non-includible foreign (attach schedule)					
5b	Net loss non-includible foreign (attach schedule)					
6a	Net income non-includible US (attach schedule)					
6b	Net loss from non-includible US (attach schedule)					
7a	Net income from non-includible Other (attach schedule)					
7b	Net loss non-includible Other (attach schedule)					
8	Adjust to eliminations of transaction (attach schedule)					
9	Adjust to reconcile income statement (attach schedule)					
10	Other adjust to reconcile (attach schedule)					
11	Net income (loss) per statement (add lines 4 thru 10)	15,852,101				
Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return						
		(a) Income (loss) per Income Stmt	(b) Temporary Difference	(c) Permanent Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	Income (loss) from equity method foreign					
2	Gross foreign div					
3	Subpart F, QEF					
4	Gross foreign dist					
5	Income (loss) fm equity method US					
6	US div not elim					
7	Income (loss) US Partnership (attach schedule)	(12,495,003)	0	3,395,279	(9,099,724)	See Attachment 11
8	Income (loss) foreign Partnership (attach schedule)	(16,871,650)	0	4,584,550	(12,287,100)	See Attachment 12
9	Income (loss) other pass—entity (attach schedule)					

Form Schedule M-3 1120S Test 10		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
10	Reportable transact items(attach schedule)					
11	Interest income(attach F8916-A)	319,441			319,441	
12	Total accrual to cash adjustment					
13	Hedging trans					
14	Mark-Market income					
15	Cost of gds sold (attach F8916-A)	(483,305,500)			(483,305,500)	
16	Sale vs. lease					
17	Sec 481(a) adjust					
18	Unearned/ deferred revenue					
19	Income recogn					
20	Org issue disc					
21a	Income stmt gain/ loss on sale	(2,000)		2,000		
21b	Gross cap gain					
21c	Gross cap loss					
21d	Net gain/loss			(2,000)	(2,000)	
21e	Abandonment					
21f	Worthless stock					
21g	Other gain/loss					
22	Other income (loss) (attach schedule)					
23	Tot income (loss) (add lines 1 thru 22)	(512,354,712)		7,979,829	(504,374,883)	
24	Tot expense/deductions (from Part III line 30)	(113,590,868)		2,647,716	(110,943,152)	
25	Other income (loss) w/ no diff	641,797,681			641,797,681	
26	Reconciliation totals (add lines 23 thru 25)	15,852,101		10,627,545	26,479,646	
Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return – Expense/Deduction Items						
		(a) Income (loss) per Income Stmt	(b) Temp Difference	(c) Perm Difference	(d) Income (loss) per Tax Return	Write-in / Literal
1	US current income tax expense					
2	US defer income tax expense					
3	State local current income tax expense					
4	State local defer income tax expense					
5	Foreign current income tax expense					
6	Foreign deferred income tax expense					
7	Equity-based compensation					
8	Meals Enttrmnt					
9	Fines penalties					
10	Judgments					
11	Pension profit sharing	7,989,977			7,989,977	
12	Other post retirement					

Form Schedule M-3 1120S Test 10		Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More				2007
13	Deferred comp	1,540,000			1,540,000	
14	Charitable contribution cash/tang	150,260			150,260	
15	Charitable contribution intangible prop					
16	CY acquisition or reorg. investment banking fees					
17	CY acquisition /reorg legal/acct fees					
18	CY acquisition other costs					
19	Amortization of goodwill					
20	Amortization of acquisition					
21	Other Amortization					
22	Sec 198 environ					
23a	Depletion Oil & Gas					
23b	Depletion Other Oil & Gas	2,461,590			2,461,590	
24	Depreciation	11,132,439			11,132,439	
25	Bad debt expense	12,652			12,652	
26	Interest Expense (attach F8916-A)	87,656,234			87,656,234	
27	Corp-own life ins					
28	Purchase vs. lease					
29	Other expense/ deductions (attach schedule)	2,647,716	0	(2,647,716)	0	See Attachment 13
30	Total expense/ deduction items (add lines 1 thru 29)	113,590,868		(2,647,716)	110,943,152	

Form 4562 Test 10		Depreciation and Amortization					2007	
Name: Pack For You Incorporated								
Business or Activity: Moving Service								
EIN: 11-0000010								
	Line Description	Line Amount			Write-in / Literal / Attachments			
Part I Election to Expense Certain Property Under Section 179								
1	Maximum amount	112,000						
2	Total cost of section 179 prop							
3	Threshold cost of section 179 prop	450,000						
4	Reduction in limitation (Line 2 less line 3)							
5	Dollar limitation for TY (Line 1 less line 4)							
6(a)	Description of Property							
6(b)	Cost							
6(c)	Elected cost							
7	Listed property							
8	Total elected cost of sec 179 prop(add column c lines 6 & 7)							
9	Tentative deduction							
10	Carryover of disallowed deduction							
11	Business income limitation							
12	Section 179 expense deduction (add lines 9 & 10 not more than line 11)							
13	Carryover of disallowed deduction (add lines 9 & 10 less line 12)							
Part II Special Depreciation Allowance and Other Depreciation								
14	Special depreciation allowed	83,850,681						
15	Property subject to sec 168(f)(1) election							
16	Other depreciation							
Part III MACRS Depreciation								
17	MACRS deductions	2,519,840						
18	Sec 168(i)(4) election							
Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System								
	(a) Classification of property	(b) Month & Year	(c) Basis for deprec	(d) Recovery period	(e) Convention	(f) Method	(g) Deprc deduct	Write-in / Literal
19a	3-year property							
19b	5-year property		100,300,147	5	HY	200DB	20,060,029	
19c	7-year property		16,206,109	7	HY	200DB	2,315,853	
19d	10-year property							
19e	15-year property							
19f	20-year property							
19g	25-year property							
19h	Residential rental property							
19i	Nonresidential real property							
Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System								
20a	Class life							
20b	12-year							
20c	40-year							

Part IV Summary			
21	Listed property (Amount from line 28)		
22	Total (add lines 12, line 14 thru 17, lines 19 & 20 column (g) and line 21)	108,746,403	
23	Assets for Current Year		
Part V Listed Property			
Section A – Depreciation and Other Information			
24a	Evidence?		
24b	Evidence written?		
25	Special depreciation allowance		
26(a)	Type of property		
26(b)	Date in service		
26(c)	Business investment %		
26(d)	Cost or other basis		
26(e)	Basis for depreciation		
26(f)	Recovery period		
26(g)	Method/Convention		
26(h)	Depreciation deduction		
26(i)	Election Sec 179 cost		
27(a)	Type of property		
27(b)	Date in service		
27(c)	Business investment %		
27(d)	Cost or other basis		
27(e)	Basis for depreciation		
27(f)	Recovery period		
27(g)	Method/Convention		
27(h)	Depreciation deduction		
27(i)	Election Sec 179 cost		
28	Add column (h), lines 25 - 27		
29	Add column (i), line 26		
Section B – Information on Use of Vehicles			
30(a)	Total bus/invest miles driven		
31(a)	Total commuting miles driven		
32(a)	Tot other personal miles driven		
33(a)	Total miles driven (add lines 30 thru 32)		
34	Vehicle available for personal use?		
35	Vehicle used > 5% ?		
36	Another vehicle avail for personal use?		
Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees			
37	Maintain a written policy prohibits personal use of vehicles including commuting by your employees?		
38	Maintain written policy prohibits personal use of vehicles except commuting by your employees?		
39	Vehicles treated as personal use?		
40	Provide > 5 vehicle?		
41	Do you meet the requirements concerning qualified auto demonstration use?		

Part VI Amortization							
	(a) Depreciation of costs	(b) Date amort begins	(c) Amort amount	(d) Code section	(e) Amort period or percent	(f) Amort for this Yr	Write-in / Literal
42	Amortization of costs during 2007 TY						
43	Amortization of costs before 2007 TY						
44	Total						

Form 4797 Test 10		Sales of Business Property		2007
Name: Pack For You Incorporated				
EIN: 11-0000010				
	Line Description	Line Amount	Write-in / Literal / Attachments	
1	Gross receipts fm sales or exchange			
Part I Sales or Exchanges of Property Used in a Trade or Business				
2(a)	Description of property			
2(b)	Date acquired			
2(c)	Date sold			
2(d)	Gross sales price			
2(e)	Depreciation allowed			
2(f)	Cost or other basis			
2(g)	Gain or (loss)			
3	Gain fm F4684			
4	Sec 1231 gain fm F6252			
5	Sec 1231 gain fm F8824			
6	Gain fm casualty or theft			
7	Combine lines 2 to 6			
8	Non-recaptured net sec 1231 loss			
9	Subtract line 8 from line 7			
Part II Ordinary Gains and Losses				
10(a)	Description of property	HP Color Printer		
10(b)	Date acquired	04/01/06		
10(c)	Date sold	01/30/07		
10(d)	Gross sales price	13,000		
10(e)	Depreciation allowed	1,000		
10(f)	Cost or other basis	16,000		
10(g)	Gain or loss	(2,000)		
11	Loss fm line 7			
12	Gain fm line 7			
13	Gain fm line 31			
14	Net gain F4684			
15	Ordinary gain F6252			
16	Ordinary gain F8824			
17	Combine lines 10 to 16	(2,000)		
18a	Part of loss F4684			
18b	Re-determined gain/(loss) line 17			
Part III Gain for Disposition of Property Under Sections 1245, 1250, 1252, 1254 and 1255				
19(a)	Description of property			
19(b)	Date acquired			
19(c)	Date sold			
20	Gross sales price			
21	Cost or other basis			
22	Depreciation allowed			
23	Adjusted basis			
24	Total gain			
25a	Depreciation allowed			
25b	Smaller of lines 24 and 25a			
26a	Additional depreciation after 1975			
26b	Applicable %			
26c	Subtract line 26a from line 24			
26d	Additional depreciation after 1969			
26e	Smaller of lines 26c and 26d			
26f	Sec 291 amount			
26g	Add lines 26b, 26e and 26f			

Form 4797 Test 10		Sales of Business Property		2007
	Line Description	Line Amount	Write-in / Literal / Attachments	
27a	Soil, water, land			
27b	Line 27 multiplied by applicable %			
27c	Smaller of lines 24 and 27b			
28a	Intangible drilling			
28b	Smaller of lines 24 and 28a			
29a	Applicable % of payment excluded			
29b	Smaller of lines 24 and 29a			
30	Total gain all property			
31	Add property columns A – D (lines 25b, 26g, 27c, 28d, and 29b)			
32	Subtract line 31 from line 30			
Part IV Recapture Amounts Under Sections 179 and 280F(b)(2)				
33(a)	Sec 179 expense deduction – Sec 179			
33(b)	Sec 179 expense deduction – Sec 280F(b)			
34(a)	Recomputed depreciation – Sec 179			
34(b)	Recomputed deprc-Sec280F(b)			
35(a)	Recapture amount – Sec 179			
35(b)	Recapture amount – Sec 280F(b)			

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships		2007	
Tax year beginning 04/01 , 2007, ending 03/31 , 2008					
Name: Pack For You Incorporated					
EIN: 11-0000010					
Address:					
	Line Description	Line Amount / Information		Write-in / Literal / Attachments	
A	Category of filer	1 is checked			
B	Filer's TY beginning and ending	04/01/2007 03/31/2008			
C	Filer's share of liabilities – Non-recourse				
C	Filer's share of liabilities – Qualified non-recourse	4,800,000			
C	Filer's share of liabilities - Other				
D	Name, Address, EIN				
E(1)	Name	Ralph R. Lift			
E(2)	Address	56 Any Street, Anytown, VA 22195			
E(3)	Identifying number	999-06-0013			
E(4)	Check applicable box	Category 1 is checked			
F1	Name and address of foreign partnership	Hank R. Truck 1 Foreign Plaza AnyProvince, Japan			
F2	EIN if any				
F3	Country under laws organized				
F4	Date of organization	08/30/1966			
F5	Principal place of business	JA			
F6	Principal business activity code	488990			
F7	Principal business activity	Freight Company			
F8a	Functional currency	Japanese Yen			
F8b	Exchange rate	.7990			
G1	Name, Address, EIN				
G2	Foreign partnership must file				
G3	Name, address of foreign agent				
G4	Name, address of person w/ custody of books and location				
G5	Special allocation made	No is checked			
G6	Number of F8858	1			
G7	How is partnership classified	Partnership			
G8	Owned separate units	No is checked			
G9	Meet both requirements	No is checked			
Preparer's SSN or PTIN: 999-06-007					
Preparer Firm's name/address: Electronic Tax Filers, Inc					
Preparer's EIN: 11-0000011					
Preparer's Phone no.: 512-555-1212					
Schedule A Constructive Ownership of Partnership Interest					
	Check boxes that apply (a, b)	Checkbox "a" is checked			
	Name				
	Address				
	Identifying number				
	Foreign person				
	Direct partner				
Schedule A-1 Certain Partners of Foreign Partnership					
	Name				
	Address				
	Identifying number				

Form 8865 Test 10		Return of U.S. Persons with Respect to Certain Foreign Partnerships		2007
	Foreign person	No is checked		
	Any Other Foreign person as a direct partner			
Schedule A-2 Affiliation Schedule				
	Name			
	Address			
	EIN			
	Total ordinary income			
	Foreign partnership			
Schedule B				
1a	Gross receipts	1,700,722		
1b	Less return and allowances			
1c	Net gross receipts or sales	1,700,722		
2	Cost of good sold			
3	Gross profit (subtract line 2 from line 1c)	1,700,722		
4	Ordinary income			
5	Net farm profit (attach Schedule F Form 1040)			
6	Net gain (loss) from F4797 Part II Line 17 (attach F4749)			
7	Other income	12,900	See Attachment 14	
8	Total income (combine lines 3 thru 7)	1,713,622		
9	Salaries and wages			
10	Guaranteed payments to partners			
11	Repairs and maintenance	14,013,622		
12	Bad debts			
13	Rent			
14	Taxes and licenses			
15	Interest			
16a	Depreciation (attach F4562)			
16b	Less depreciation			
16c	Net depreciation			
17	Depletion			
18	Retirement plans			
19	Employee benefits programs			
20	Other deductions (attach statement)			
21	Total deductions	14,013,622		
22	Ordinary business income (add lines 9 thru 20)	(12,300,000)		
Schedule D Capital Gains and Losses				
Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less				
1(a)	Description of property			
1(b)	Date acquired			
1(c)	Date sold			
1(d)	Sales price			
1(e)	Cost or other basis			
1(f)	Gain or loss			
2	Short-term capital gain fm F6252			
3	Short-term capital gain fm F8824			
4	Partnership share of short-term gain			
5	Net short-term gain			

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year			
6(a)	Description of property		
6(b)	Date acquired		
6(c)	Date sold		
6(d)	Sales price		
6(e)	Cost or other basis		
6(f)	Gain or loss		
7	Long-term capital gain from F6252 (line 26 or 37)		
8	Long-term capital gain from F8824		
9	Partnership share of long-term gain		
10	Capital gain distribution		
11	Net long-term gain (add lines 6 thru 10)		
Schedule K Partners Distributive Share Items			
	Line Description		Line Amount / Information
1	Ordinary business income (loss) (page 2 line 22)		(12,300,000)
2	Net rental real estate income (attach F8825)		
3a	Other gross rental income (loss)		
3b	Expenses from other rent activities (attach statement)		
3c	Other net rental income (loss) (line 3a less 3b)		
4	Guaranteed payments		
5	Interest income		12,900
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain		
9a	Net long-term capital gain		
9b	Collectibles (28%)		
9c	Un-recaptured section 1250 gain(attach statement)		
10	Net section 1231 gain(attach F4797)		
11	Other income		
12	Sec 179 deduction (attach F4562)		
13a	Contributions		
13b	Investment income exp		
13c1	Sec 59(e) type		
13c2	Sec 59(e) amount		
13d	Other deductibles	Type Amount	
14a	Net earnings		
14b	Gross farm income		
14c	Gross non farm income		
15a	Low-income housing credit		
15b	Low-income other		
15c	Qualified rehab expenditures (attach F3468)		
15d	Other rental real estate credit	Type Amount	
15e	Other rental credits	Type Amount	
15f	Other credits and recapture	Type Amount	
16a	Name of country		
16b	Gross income all sources		
16c	Gross income sources		
16d	Passive category		
16e	General category		
16f	Other (attach statement)		

	Line Description		Line Amount / Info	Write-in / Literal
16g	Interest expense			
16h	Other			
16i	Passive category			
16j	General category			
16k	Other (attach statement)			
16l	Total foreign tax	Paid checkbox		
		Accrued checkbox		
16m	Reduction in taxes (attach statement)			
16n	Other foreign tax			
17a	Post-1986 depreciation			
17b	Adjusted gain/loss			
17c	Depletion			
17d	Oil, gas and geothermal - gross			
17e	Oil, gas and geothermal - deductions			
17f	Other AMT items (attach statement)			
18a	Tax-exempt income			
18b	Other tax-exempt income			
18c	Nondeductible expense			
19a	Distribution of cash			
19b	Distribution of other property			
20a	Investment income		12,900	
20b	Investment expenses			
20c	Other items and amounts (attach statement)			

Schedule L Balance Sheets per Books (Not required if Q G9, page 1, is answered "Yes.")

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
1	Cash		2,419,805		5,781,372	
2a	Trade notes			14,000		
2b	Less allowance				14,000	
3	Inventories					
4	U.S. govt oblig					
5	Tax-exempt securities					
6	Other current assts (attach statement)		1,083,000			See Attachment 15
7	Mortgage & real estate loan					
8	Other investments (attach statement)					
9a	Bldgs/other depreciation assts					
9b	Less accumulated depreciation					
10a	Depletable assts					
10b	Less accumulated depletion					
11	Land					
12a	Intangible assets					
12b	Less accum amortization					
13	Other assets(attach statement)		2,262,195		3,868,628	See Attachment 16

		Beginning of tax year		End of tax year		Write-in / Literal
		(a)	(b)	(c)	(d)	
14	Total assets		5,765,000		9,664,000	
15	Accounts payable					
16	Mortgages, notes, bonds payable < 1yr					
17	Other current liabilities (attach statement)		3,704,000		3,892,000	See Attachment 17
18	All non-recourse loans					
19	Mortgages, notes, bonds payable > 1yr					
20	Other liabilities (attach statement)		5,610,000		15,521,000	See Attachment 18
21	Partner Capital stock		(3,549,000)		(9,749,000)	
22	Total liability/capital		5,765,000		9,664,000	

Schedule M
Balance Sheets for Interest Allocation

		(a)	(b)	Write-in / Literal Attachments
		Begin of Tax Year	End of Tax Year	
1	Total U.S. assets	1,608,567,717	930,600,500	
2	Total foreign assets			
2a	Passive category			
2b	General category			
2c	Other (attach statement)	5,765,000	99,664,000	

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1	Net Income	(7,812,000)	
2	Income included on Sch K (lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10 & 11)		
3	Guaranteed payments		
4	Expenses recorded on books		
4a	Depreciation		
4b	Travel & entertainment		
5	Add lines 1 through 4		
6	Income recorded on books		
6a	Tax-exempt interest (not included on Sch K lines 1 thru 11)		
7	Deductions included on Sch K (lines 1 thru 13d)		
7a	Depreciation		
8	Add lines 6 & 7		
9	Income/ (loss) (line 5 less line 8)	(7,812,000)	

Schedule M-2 Analysis of Partners Capital Accounts

1	Balance at beginning of year	(3,549,000)	
2a	Capital contrib. – Cash		
2b	Capital contrib. – Prop		
3	Net Income (loss) per book		
4	Other increases – itemized	1,612,000	See Attachment 19
5	Add lines 1 through 4	(1,937,000)	
6a	Distributions – Cash		
6b	Distributions – Property	7,812,000	
7	Other decreases – itemized		
8	Add lines 6 and 7	7,812,000	
9	Balance at end of year (line 5 less line 8)	(9,749,000)	

Schedule N Transactions Between Controlled Foreign Partnership and Partners						
		(a) US person filing return	(b) Domestic corp. control	(c) Foreign corp. controlled	(d) 10% direct interest	Write-in/Literal
1	Sales of inventory					
2	Sales of property rights					
3	Comp rcvd for tech, mgmt services					
4	Commission received					
5	Rents, royalties, fees received					
6	Distribution received					
7	Interest received					
8	Other					
9	Add lines 1 through 9					
10	Purchase of invent					
11	Purchase tangible property					
12	Purchase prop rights					
13	Compensation paid					
14	Commissions paid					
15	Rent, royalties paid					
16	Distribution paid					
17	Interest paid					
18	Other					
19	Add lines 10 through 18					
20	Amounts borrowed	10,642,318				
21	Amounts loaned					

Form Sch O 8865 Test 10		Transfer of Property to a Foreign Partnership				2007	
Name of Transferor: Pack For You Incorporated, Inc							
EIN: 11-0000010							
Name of Foreign Partnership: Hank R. Truck							
Part I Transfer Reportable Under Section 6038B							
Type of Property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash							
Marketable securities							
Inventory							
Tangible Property	08/10/2004	1	9,496	12,000			100
Intangible property							
Other property							
Supplemental Information Required To Be Reported	Caterpillar Heavy Duty Forklift						
Part II Dispositions Reportable Under Section 6038B							
	Line Description		Line Amount		Write-in /Literal		
(a)	Type of property						
(b)	Date of original transfer						
(c)	Date of disposition						
(d)	Manner of disposition						
(e)	Gain recognized by partnership						
(f)	Depreciation recapture recognized by partnership						
(g)	Gain allocated to partner						
(h)	Depreciation recapture allocated partner						
Part III Any transfer reported under section 904(f)(3) or section 904(f)(5)(F)?							
	Yes or No Checkbox		No is checked				

Sch K-1 Form 8865 Test 10		Partner's Share of Income, Deductions, Credits, etc.		2007
Calendar year 2007, or tax year beginning 04/1, 2007 ending 03/31, 2008				
	Final K-1			
	Amended K			
Part I Information About the Partnership				
	Line Description	Line Amount		Write-in / Literal / Attachments
A	Partnership's employer identification number	11-0000022		
B	Partnership's name, address, city, state, and Zip code	Hank R. Truck 1 Foreign Plaza AnyProvince, Japan		
Part II Information About the Partner				
C	Partner's identifying number	11-0000010		
D	Partner's name, address, city, state and ZIP code	Pack For You Incorporated 40 Any Street Anytown, IA 52544		
E	Partner's share of profit, loss, capital and deductions:	Beginning	Ending	
	Profit	100%	100%	
	Loss	100%	100%	
	Capital	100%	100%	
	Deductions	100%	100%	
F	Partner's capital account analysis			
	Beginning capital account			
	Capital contributed during the year			
	Current year increase (decrease)			
	Withdrawals & Distributions			
	Ending capital account			
	Tax basis			
	GAAP			
	Section 704(b) book			
	Other (explain)			
Part III Partner's Share of Current Year Income, Deductions, Credits, or Other Items				
1	Ordinary business income (loss)	(12,300,000)		
2	Net rental real estate income (loss)			
3	Other net rental income (loss)			
4	Guaranteed payments			
5	Interest income	12,900		
6a	Ordinary dividends			
6b	Qualified dividends			
7	Royalties			
8	Net short-term capital gain (loss)			
9a	Net long-term capital gain (loss)			
9b	Collectibles (28%) gain (loss)			
9c	Un-recaptured section 1250 gain			
10	Net section 1231 gain (loss)			
11	Other income (loss)			
12	Section 179 deduction			
13	Other deductions			
14	Self-employment earning (loss)			

	Line Description	Line Amount		Write-in / Literal / Attachments
15	Credits & credit recapture			
16	Foreign transactions			
17	Alternative minimum tax (AMT) items			
18	Tax-exempt income and nondeductible expenses			
19	Distributions	B	7,812,000	
20	Other information	A	12,900	

Sch K-1 (Form 1120S) (Ralph R Lift) Test 10		Shareholder's Share of Income, Deductions, Credits, etc.		2007	
Tax year beginning April 1, 2007 ending March 31, 2008					
Final K-1					
Amended K					
Part I Information About the Corporation					
	Line Description	Line Amount Info		Write-in / Literal	
A	Corporation's employer identification number	11-000010			
B	Corporation's name, address, city, state, and Zip code	Pack & Move Incorporated 40 Any Street, Anytown, IA 52544			
C	IRS Center where corporation filed return	OSPC			
D	Tax shelter registration number, if any				
E	Check if Form 8271 is attached				
Part II Information About the Shareholder					
F	Shareholder's Identification number	999-06-0006			
G	Shareholder's name, address, city, state and ZIP code	Ralph R. Lift 56 Any Street, Anytown, VA 22195		LIFT	
H	Shareholder's percentage of stock ownership for tax year	100.000			
Part III Shareholder's Share of Current Year Income, Deductions, Credits, or Other Items					
	Line Description	Line Amount		Write-in / Literal / Attachments	
1	Ordinary business income (loss)	35,410,189			
2	Net rental real estate income (loss)				
3	Other net rental income (loss)				
4	Interest income	319,441			
5a	Ordinary dividends				
5b	Qualified dividends				
6	Royalties				
7	Net short-term capital gain (loss)				
8a	Net long-term capital gain (loss)				
8b	Collectibles (28%) gain (loss)				
8c	Un-recaptured section 1250 gain				
9	Net section 1231 gain (loss)				
10	Other income (loss)				
11	Section 179 deduction				
12	Other deductions	A	150,260		
		R	9,099,724		
13	Credits & credit recapture				
14	Foreign transactions				
15	Alternative minimum tax (AMT) items				
16	Items affecting shareholder basis	C	2,646,716		
17	Other Information	A	319,441		

Form 8916-A Test 10 File in PDF (format until schema is published)		Reconciliation of Cost of Goods Sold Reported on Schedule M-3 Attach to Schedule M-3 for Form 1065, 1120, or 1120S.				2007
Name of common parent Pack For You Incorporated.					Employer Identification Number 11 0000010	
Name of subsidiary					Employer Identification Number	
Part I Cost of Good Sold						
	Line Description	Line Amount / Information			Write-in / Literal	
	Cost of Goods Sold Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return	
1	Amounts attributable cost flow assumptions	(251,179,367)			(251,179,367)	
2	Amounts attributable					
2a	Stock option expense					
2b	Other equity based compensation					
2c	Meals and entertainment					
2d	Parachute payments					
2e	Compensation with section 162(m) limitations					
2f	Pension and profit sharing	(989,056)			(989,056)	
2g	Other post-retirement benefits					
2h	Deferred compensation	(421,000)			(421,000)	
2i	Section 198 environmental remediation costs					
2j	Amortization					
2k	Depletion	(61,000)			(61,000)	
2l	Depreciation	(97,613,964)			(97,613,964)	
2m	Corporate owned life insurance premiums					
2n	Other section 263A costs					
3	Inventory shrinkage accruals					
4	Excess inventory and obsolescence reserves					
5	Lower of cost or market write-downs					
6	Inventory shrinkage accruals					
7	Other items with no differences	(133,041,113)			(133,041,113)	
8	Total cost of goods sold. Add lines 1 – 7 in columns a and d.	(483,305,500)			(483,305,500)	
Part II Interest Income						
	Line Description	Line Amount / Info			Write-in / Literal	
	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return	
1	Tax-exempt interest income					
2	Interest Income from hybrid securities					
3	Sales/lease income					
4a	Intercompany interest income – from outside tax affiliated group					
4b	Intercompany interest income – from tax affiliated group					
5	Other Interest income	319,441			319,441	
6	Total interest income (add line 1 thru 5 Enter total on Schedule M-3 (Form 1120, 1120PC, 1120L), Part II, line 13 or Schedule M-3 (Form 1065, 1120S), Part II, line 11.	319,441			319,441	

Part III Interest expense						
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1	Interest expense from hybrid securities					
2	Lease/purchase expense					
3a	Intercompany interest expense – paid to outside tax affiliated group					
3b	Intercompany interest expense – paid to tax affiliated group					
4	Other interest expense	87,656,234			87,656,234	
5	Total interest expense (add lines 1 thru 4. Enter total on Schedule M-3(Form 1120) Part III, line 8, or Schedule M-3(1120PC, 1120L), Part III, line 36 or Schedule M-3 (Form 1065) Part III, line 27, or Schedule M-3 (1120S) Part III, line 26.	87,656,234			87,656,234	

TAX YEAR 2007 7004 TEST SCENARIOS

Test Scenario # 1**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 11/01/2007 – 10/31/2008**Originator:****EFIN:** Self-select**Type:** ERO**Practitioner PIN:** N/A**EFIN:** Self-select**PIN:** Self-select**PIN Entered by** – ERO**Return Type:** 7004**Filer:****EIN:** 11-0000030**Name:** RamcFile, Inc.**Name Control:** RAMC**Address:** 101 Main Street
Downtown, MD 20601**Officer:****Name:** Roger Rabbit**Title:** Chief Executive Officer**Taxpayer PIN:** N/A**Phone:** 703-555-1212**Email Address:****DateSigned:** 01/25/08**Tax Year:** 2007**Binary Attachment Count:** 0

Form 7004 Test #1 (Code 25 = Form 1120S)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2007	
Name: RamcFile, Inc			
Taxpayer identification number: 11-0000030			
Number, street, and room: 101 Main Street			
City or town, State, Zip code: Downtown, MD 20601			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	25	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	November 1, 2007 October 31, 2008	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	1,000	
7	Total payments and credits	1,000	
8	Balance due. Subtract line 7 from line 6	0	

Test Scenario # 2**FORMS REQUIRED:** 7004**ATTACHMENTS:** ConsolidatedGroupMembersSch**HEADER INFO:****Tax Period:** 11/01/2007 – 10/31/2008

Originator: **EFIN:** Self-select
 Type: ERO
 Practitioner PIN: N/A
 EFIN: Self-select
 PIN: Self-select
 PIN Entered by – ERO

Filer: **EIN:** 11-0000031
 Name: ModeNTech, Inc
 Name Control: MODE
 Address: 301 New Street
 Newtown, ND 58204

Officer: **Name:** Joe Smith
 Title: President
 Phone: 301-555-1212
 Date signed: January 4, 2009
 Taxpayer PIN: Self-select

Return Type: 7004**Tax Year:** 2007**Binary Attachment Count:** 0**IRS PAYMENT:**

RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCOUNT: Checking
AMOUNT OF PAYMENT: 4,400
REQUESTED PAYMENT DATE: January 15, 2009
TAXPAYER DAYTIME PHONE NUMBER: 512-555-1111

Details for Form 7004**Attachment 1, Form 7004, Line 5, (ConsolidatedGroupMembersSch):**

- a. **Name:** Hottest Communications
 Address: 100 Mail Avenue, Uptown, OH 45324
 EIN: 11-0000043
- b. **Name:** High-Tech Solutions
 Address: 200 Main Street, Anytown, NC 27905
 EIN: APPLIED FOR

Form 7004 Test #2 (Code 12 = Form 1120)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2007	
Name: ModeNTech, Inc			
Taxpayer identification number: 11-0000031			
Number, street, and room: 301 New Street			
City or town, State, Zip code: Newtown, ND 58204			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	12	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	November 1, 2007 October 31, 2008	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp	Checkbox checked	Attachment 1
6	Tentative total tax	5,000	
7	Total payments and credits	600	
8	Balance due. Subtract line 7 from line 6	4,400	

Test Scenario # 3**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 08/01/2007– 07/31/2008**Return Type:** 7004

Originator: **EFIN:** Self-select
 Type: ERO
 Practitioner PIN:
 EFIN: Self-select
 PIN: Self-select

PIN Entered by – ERO

Filer: **EIN:** 11-0000033
 Name: FOREIGNCO Group
 Name Control: FORE
 Address: 2 Rue Street
 Paris City, France

Tax Year: 2007**Binary Attachment Count:** 0**IRS PAYMENT:** None

Form 7004 Test #3 (Code 16 = Form 1120- FSC)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns		TY 2007
Name: FOREIGNCO Group			
Taxpayer identification number: 11-0000033			
Number, street, and room: 2 Rue Street			
City or town, State, Zip code: Paris City, France			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	16	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox	Checkbox checked	
4a	Calendar yr or other year beginning and ending	August 1, 2007 July 31, 2008	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	10,000	
7	Total payments and credits	9,000	
8	Balance due. Subtract line 7 from line 6	1,000	

Test Scenario # 4**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 01/01/2007– 12/31/2007**Return Type:** 7004

Originator: **EFIN:** Self-select
 Type: ERO
 Practitioner PIN:
 EFIN: Self-select
 PIN: Self-select
 PIN Entered by – ERO

Filer: **EIN:** 11-0000049
 Name: Flower Store One
 Name Control: FLOW
 Address: 3 Bulb Street
 Somewhere, TX 78621

Tax Year: 2007**Binary Attachment Count:** 0**IRS PAYMENT:** None

Form 7004 Test #4 (Code 09 = Form 1065)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2007	
Name: Flower Store One			
Taxpayer identification number: 11-0000049			
Number, street, and room: 3 Bulb Street			
City or town, State, Zip code: Somewhere, TX 78621			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	09	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	January 01, 2007 December 31, 2007	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax		
7	Total payments and credits		
8	Balance due. Subtract line 7 from line 6		

Test Scenario # 5**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 08/01/2007– 7/31/2008**Return Type:** 7004

Originator: **EFIN:** Self-select
 Type: ERO
 Practitioner PIN:
 EFIN: Self-select
 PIN: Self-select

PIN Entered by – ERO

Filer: **EIN:** 11-0000050
 Name: RedesignComp, Inc
 Name Control: REDE
 Address: 55 Any Street
 Anytown, MI 49261

Tax Year: 2007**Binary Attachment Count:** 0**IRS PAYMENT:** None

Form 7004 Test #5 (Code 34 = Form 1120-C)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2007	
Name: RedesignComp, Inc.			
Taxpayer identification number: 11-0000050			
Number, street, and room: 55 Any Street			
City or town, State, Zip code: Anytown, MI 49261			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	34	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	August 1, 2007 July 31, 2008	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax	10,000	
7	Total payments and credits	9,000	
8	Balance due. Subtract line 7 from line 6	1,000	

Test Scenario # 6**FORMS REQUIRED:** 7004**HEADER INFO:****Tax Period:** 01/01/2007–12/31/2007**Return Type:** 7004**Originator:****EFIN:** Self-select**Type:** ERO**Practitioner PIN:****EFIN:** Self-select**PIN:** Self-select**PIN Entered by** – ERO**Filer:****EIN:** 11-0000058**Name:** Noneya Groceries LLC**Name Control:** NONE**Address:** 1265 Blackboard Pike
Colony, KS 66015**Tax Year:** 2007**Binary Attachment Count:** 0**IRS PAYMENT:** None

Form 7004 Test #6 (Code 10 = Form 1065-B)	Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	TY 2007	
Name: Noneya Groceries Inc.			
Taxpayer identification number: 11-0000058			
Number, street, and room: 1265 Blackboard Pike			
City or town, State, Zip code: Colony, KS 66015			
	Line Description	Line Amount / Information	Write-in / Literal
1	Code for type of return for 6-mos ext	10	
2	Org does not have office in US checkbox		
3	Qualify under Sec 1.6081-5 checkbox		
4a	Calendar yr or other year beginning and ending	January 01, 2007 December 31, 2007	
4b	Short TY < 12 months check reason		
5	Corp and com parent of consolidated grp		
6	Tentative total tax		
7	Total payments and credits		
8	Balance due. Subtract line 7 from line 6		

TAX YEAR 2007 1120F TEST SCENARIO DATA

MeF Form 1120-F TEST SCENARIO 1

RETURN HEADER INFORMATION

Header Information	Test Scenario 1 Input
[Return, ReturnHeader, DisasterRelief]	Yes/No Selection – Select “NO”
[Return, ReturnHeader, ISPNumber]	Use “ABCDEF”
[Return, ReturnHeader, SoftwareVersion]	Use “12345678”
[Return, ReturnHeader, MultipleSoftwarePackagesUsed]	Yes/No Selection – Select “NO”
[Return, ReturnHeader, Originator, EFIN]	Use “123456”
[Return, ReturnHeader, Originator, Type]	“Large Taxpayer”
[Return, ReturnHeader, Originator, PractitionerPIN, EFIN]	Use “234567”
[Return, ReturnHeader, Originator, PractitionerPIN, PIN]	Use “12345”
[Return, ReturnHeader, PINEnteredBy]	J. Suiter
[Return, ReturnHeader, SignatureOption]	8453-I (included as PDF)
[Return, ReturnHeader, Filer, NameControl]	RMNI (for RMN International)
[Country Code]	AS (Australia)
[Officer, Name]	Samuel L Brintz
[Officer, Title]	Chief Financial Officer
[Return, ReturnHeader, Officer, TaxpayerPIN]	54321
[Return, ReturnHeader, Officer, Phone]	000-321-7654
[Return, ReturnHeader, Officer, EmailAddress]	sam.brintz@rmni.com
[Return, ReturnHeader, Officer, DateSigned]	2/28/2007
[Return, ReturnHeader, Officer, AuthorizeThirdParty]	Yes/No Selection – Select “YES”
[Return, ReturnHeader, Preparer, Name]	AAA Tax Services
[Return, ReturnHeader, Preparer, SSN] or PTIN	000-11-0000
[Return, ReturnHeader, Preparer, Phone]	000-123-4567
[Return, ReturnHeader, Preparer, EmailAddress]	john.e.suiter@AAATax.com
[Return, ReturnHeader, Preparer, DatePrepared]	2/20/2007
[Return, ReturnHeader, Preparer, SelfEmployed]	Yes/No Selection – Select “NO”

PAYMENT VOUCHER INFORMATION (REFUND TO BE DIRECTLY DEPOSITED TO TAXPAYER’S BANK ACCOUNT)

VOUCHER INFORMATION	AMOUNTS
Refund Amount	\$1,480,000
Bank Account Number	2223334567
Account Type	1 (Checking)
Bank Routing #	011244881
Payment Date	02/28/2008

MeF 1120-F Test Scenario 1

Form **1120-F**
Department of the Treasury
Internal Revenue Service (77)

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2007, or tax year beginning Jan 1, 2007, and ending Dec 31, 20 07
▶ See separate instructions.

OMB No. 1545-0126

2007

Use IRS label. Otherwise, print or type.	Name RMN Incorporated Number, street, and room or suite no. (see instructions) 1234 Main Street City or town, state and ZIP code, or country (see instructions) Sydney, Victoria, Australia 3000	Employer identification number 11 0000600	Check box(es) if: <input type="checkbox"/> Initial return <input type="checkbox"/> Name or address change <input checked="" type="checkbox"/> Final return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return
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A Country of incorporation <u>Australia</u> B Foreign country under whose laws the income reported on this return is also subject to tax <u>Australia</u> C Date incorporated <u>9/15/2000</u> D (1) Location of corporation's primary books and records (city, province or state, and country) <u>Sydney, Australia</u> (2) Principal location of worldwide business <u>Sydney, Australia</u> (3) If the corporation maintains an office or place of business in the United States, check here <input checked="" type="checkbox"/> E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ F See page 22 of the instructions and enter the corporation's principal: (1) Business activity code number ▶ <u>523900</u> (2) Business activity ▶ <u>Financial Investment</u> (3) Product or service ▶ <u>Underwriter Commodities</u> G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	H Did the corporation's method of accounting change from the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation. I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name of the foreign country: _____ M Did the corporation have any transactions with related parties? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ <u>1</u> Note: Additional information is required on page 2.
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Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2	1	11,000,000	00		
2 Tax from Section II, Schedule J, line 9, page 4	2	480,000	00		
3 Tax from Section III (add lines 6 and 10 on page 5)	3				
4 Total tax. Add lines 1 through 3	4			11,480,000	00
5a 2006 overpayment credited to 2007	5a	100,000	00		
b 2007 estimated tax payments	5b	700,000	00		
c Less 2007 refund applied for on Form 4466	5c				
d Combine lines 5a through 5c	5d	800,000	00		
e Tax deposited with Form 7004	5e	400,000	00		
f Credit for tax paid on undistributed capital gains (attach Form 2439)	5f				
g Credit for federal tax on fuels (attach Form 4136). See instructions	5g				
h U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5h	1,000,000	00		
i Total payments. Add lines 5d through 5h	5i			13,000,000	00
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6				
7 Amount owed. If line 5i is smaller than the total of lines 4 and 6, enter amount owed	7				
8 Overpayment. If line 5i is larger than the total of lines 4 and 6, enter amount overpaid	8			1,480,000	00
9 Enter portion of line 8 you want Credited to 2008 estimated tax ▶ <input type="checkbox"/> Refunded ▶ <input type="checkbox"/>	9				

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		Chief Financial Officer Signature of officer _____ Date _____ Title _____
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May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Paid Preparer's Use Only	Preparer's signature ▶ _____ Firm's name (or yours if self-employed), address, and ZIP code ▶ AAA Tax Service 4000 3rd Avenue, Suite 100, Portland, OR 97201	Date _____ Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN EIN 11 0000300 Phone no. () _____
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Additional Information (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		<input checked="" type="checkbox"/>
O Is the corporation a personal service corporation? (See instructions for definition.)		<input checked="" type="checkbox"/>
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before net operating loss (NOL) and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		<input checked="" type="checkbox"/>
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶		<input checked="" type="checkbox"/>
U At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶ 53%	<input checked="" type="checkbox"/>	
V Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).	<input checked="" type="checkbox"/>	
W During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		<input checked="" type="checkbox"/>
X During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see instructions for required attachment.		<input checked="" type="checkbox"/>
Y (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		<input checked="" type="checkbox"/>
Z (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?	<input checked="" type="checkbox"/>	

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete Item V above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest		30%	2,000,000	
2 Dividends		30%	1,000,000	
3 Rents		30%	1,000,000	
4 Royalties		30%	1,000,000	
5 Annuities		30%	1,000,000	
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)		30%	1,000,000	
7 Gains from sale or exchange of patents, copyrights, etc.		30%	1,000,000	
8 Fiduciary distributions (attach supporting schedule)		30%	1,000,000	
9 Gross transportation income		4	1,000,000	
10 Other fixed or determinable annual or periodic gains, profits, and income		30%	2,000,000	
11 Total. Enter here and on line 1, page 1			11,000,000	
12 Total. Enter here and include on line 5h, page 1				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☒ No
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal	1c		
	2 Cost of goods sold (Schedule A, line 8)					2		
	3 Gross profit (subtract line 2 from line 1c)					3		
	4 Dividends (Schedule C, line 14)					4	6,000	00
	5 Interest					5		
	6 Gross rents					6		
	7 Gross royalties					7		
	8 Capital gain net income (attach Schedule D (Form 1120))					8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9		
	10 Other income (see instructions—attach schedule)					10	(1,000)	00
	11 Total income. Add lines 3 through 10					11	5,000	00
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12		
	13 Salaries and wages (less employment credits)					13		
	14 Repairs and maintenance					14		
	15 Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)					15		
	16 Rents					16		
	17 Taxes and licenses					17		
	18 Interest expense from Schedule I, line 25					18	1,000,000	00
	19 Charitable contributions					19		
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20		
	21 Depletion					21		
	22 Advertising					22		
	23 Pension, profit-sharing, etc., plans					23		
	24 Employee benefit programs					24		
	25 Domestic production activities deduction (attach Form 8903)					25		
	26 Deductions allocated and apportioned to ECI from Schedule H, line 21 (see instructions)					26		
	27 Other deductions (attach schedule)					27	5,000	00
	28 Total deductions. Add lines 12 through 27					28	1,005,000	00
	29 Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)					29	1,000,000	00
	30 Less:	a Net operating loss deduction (see instructions)	30a					
b Special deductions (Schedule C, line 15)		30b						
c Add lines 30a and 30b		30c						
31 Taxable income or (loss). Subtract line 30c from line 29					31	1,000,000	00	

Schedule A Cost of Goods Sold (see instructions)

1 Inventory at beginning of year	1		
2 Purchases	2		
3 Cost of labor	3		
4 Additional section 263A costs (attach schedule)	4		
5 Other costs (attach schedule)	5		
6 Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above	8		

9a Check all methods used for valuing closing inventory:

(1) ☐ Cost as described in Regulations section 1.471-3

(2) ☐ Lower of cost or market as described in Regulations section 1.471-4

(3) ☐ Other (Specify method used and attach explanation.) _____

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(continued)**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation.			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends	6,000.00		
13 Deduction for dividends paid on certain preferred stock of public utilities			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3	6,000.00		
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			6,000.00

Schedule E Compensation of Officers (See instructions for Section II, line 12.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1a		%	%	%	
b		%	%	%	
c		%	%	%	
d		%	%	%	
e		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on this return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	2	500,000	00
2 Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	3		
3 Alternative minimum tax (attach Form 4626)		4	500,000	00
4 Add lines 2 and 3				
5a Foreign tax credit (attach Form 1118)		5a		
b General business credit. Check applicable box(es): <input checked="" type="checkbox"/> Form 3800 <input type="checkbox"/> Form (specify): _____		5b	20,000	00
c Credit for prior year minimum tax (attach Form 8827)		5c		
d Bond credits from: <input type="checkbox"/> Form 8860 <input type="checkbox"/> Form 8912		5d		
6 Total credits. Add lines 5a through 5d		6	20,000	00
7 Subtract line 6 from line 4		7	480,000	00
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		8		
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	480,000	00

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1	2,000	00
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2		
3	Effectively connected earnings and profits. Combine line 1 and line 2	3		
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	2,000	00
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	4,000	00
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b.	4d	2,000	00
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	2,000	00
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item V on page 2	6	300	00

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I)

7a	Enter the interest from Section II, line 18	7a		
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e, if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number).	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23).	7c		
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. (See instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box . . . <input type="checkbox"/>	8		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See instructions.)	9b		
c	Subtract line 9b from line 9a	9c		
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item V on page 2	10		

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		✓
b The tax-free liquidation or reorganization of a foreign corporation?		✓
c The tax-free incorporation of a U.S. trade or business?		✓
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: Check if completing on ☐ U.S. basis or a ☐ Worldwide basis.

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				1,000,000
2a Trade notes and accounts receivable	300,000,000		200,000,000	
b Less allowance for bad debts	()	300,000,000	()	200,000,000
3 Inventories				
4 U.S. government obligations		100,000,000		100,000,000
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*		300,000,000		200,000,000
7 Loans to shareholders				
8 Mortgage and real estate loans,				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*		500,000		550,000
10a Buildings and other depreciable assets				
b Less accumulated depreciation ()			()	
11a Depletable assets				
b Less accumulated depletion ()			()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization ()			()	
14 Assets held in trust				
15 Other non-current interbranch assets*		400,000		600,000
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets		1,000,000,000		900,000,000
Liabilities				
18 Accounts payable,		100,000,000		120,000,000
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*		50,000,000		100,000,000
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*		900,000,000		700,000,000
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock,				
b Common stock,				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated		5,000,000		15,000,000
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock,		()		()
31 Total liabilities and shareholders' equity		1,000,000,000		950,000,000

*Attach schedule—See instructions.

**SCHEDULES M-1 and M-2
(Form 1120-F)**

Department of the Treasury
Internal Revenue Service

**Reconciliation of Income (Loss) and Analysis of
Unappropriated Retained Earnings per Books**

► Attach to Form 1120-F.

OMB No. 1545-0126

2007

Name of corporation

RMN Finance, LTD

Employer identification number

11

0000600

Schedule M-1

Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 may be required instead of Schedule M-1—see instructions.

1 Net income (loss) per books	2,000.00	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		a Tax-exempt interest \$	
3 Excess of capital losses over capital gains		b Other (itemize):	
4 Income subject to tax not recorded on books this year (itemize):			2,000.00
		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$	
a Depreciation \$		b Charitable contributions \$	
b Charitable contributions \$		c Other (itemize):	
c Travel and entertainment \$			2,000.00
d Other (itemize):		9 Add lines 7 and 8	4,000.00
		10 Income—line 6 less line 9	2,000.00
6 Add lines 1 through 5	2,000.00		

Schedule M-2

Analysis of Unappropriated Retained Earnings per Books per Return

1 Balance at beginning of year		5 Distributions: a Cash	
2 Net income (loss) per books		b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3		8 Balance at end of year (line 4 less line 7)	

SCHEDULE M-3
(Form 1120-F)

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for Foreign
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.
▶ See separate instructions.

OMB No. 1545-0126

2007

Name of corporation

RMN Finance, LTD

Employer identification number

11 0000600

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? ☐ Yes ☒ No
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? ☐ Yes ☒ No
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ Yes ☒ No
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? ☐ Yes ☒ No

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1** Is the corporation a foreign bank as defined in Temporary Regulations section 1.882-5T(c)(4)?
☒ **Yes.** Complete the remainder of Part I as follows:
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.
☐ **No.** Complete the remainder of Part I as follows:
If B is "Yes," use the income statement described in B to complete lines 2 through 11.
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

2a Enter the income statement period: Beginning 01 / 01 / 2006 Ending 12 / 31 / 2006

- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?
☐ **Yes.** Attach an explanation and the amount of each item restated.
☒ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?
☒ **Yes.** List exchange(s) and symbol ▶ Stock International
☐ **No.**

4 Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1	4	1,000,000
5a Net income from includible disregarded foreign entities not included on line 4 (attach schedule)	5a	
b Net loss from includible disregarded foreign entities not included on line 4 (attach schedule)	5b	()
c Net income from includible disregarded U.S. entities not included on line 4 (attach schedule)	5c	
d Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule)	5d	()
6 Net income (loss) from foreign locations not included on line 4 (attach schedule)	6	
7a Net income of non-includible entities (attach schedule)	7a	()
b Net loss of non-includible entities (attach schedule)	7b	
8 Adjustments to intercompany transactions (attach schedule)	8	
9 Adjustments to reconcile income statement period to tax year (attach schedule)	9	
10 Other adjustments to reconcile to amount on line 11 (attach schedule)	10	
11 Adjusted financial net income (loss) of non-consolidated foreign corporation. Combine lines 4 through 10	11	1,000,000

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
1 Gross receipts					
2 Cost of goods sold (attach schedule)					
3a Dividends from foreign entities					
b Dividends from U.S. entities					
c Substitute dividend payments received					
4a Interest income excluding interest equivalents					
b Substitute interest payments received					
c Interest equivalents not included on line 4b					
5 Gross rental income					
6 Gross royalty income					
7 Fee and commission income					
8 Income (loss) from equity method corporations					
9 Net income (loss) from U.S. partnerships					
10 Net income (loss) from certain foreign partnerships (attach schedule)					
11 Net income (loss) from other pass- through entities (attach schedule)					
12 Items relating to reportable transactions (attach details)					
13 Hedging transactions					
14a Mark-to-market income (loss) under section 475(a)					
b Mark-to-market income (loss) subject to section 475(d)(3)(B)					
c Mark-to-market income (loss) under section 475(e)					
d Mark-to-market income (loss) under section 475(f)					
15 Gain (loss) from certain section 988 transactions					
16a Interest income from global securities dealing					
b Dividends from global securities dealing					
c Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b					
17 Sales versus lease (for sellers and/or lessors)					
18 Section 481(a) adjustments					
19 Unearned/deferred revenue					
20 Original issue discount, imputed interest, and phantom income					
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities					
b Gross capital gains from Schedule D, excluding amounts from pass- through entities					

Name of corporation

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Return (optional)
21c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses					
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .					
e Abandonment losses					
f Worthless stock losses (attach details) .					
g Other gain/loss on disposition of assets other than inventory					
22 Capital loss limitation and carryforward used					
23 Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities					
24 Other income (loss) items with differences (attach schedule)					
25 Total income (loss) items. Combine lines 1 through 24					
26 Total expense/deduction items (from Part III, line 33)					
27 Other items with no differences . .					
28 Reconciliation totals. Combine lines 25 through 27					

Note. Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
1 U.S. current income tax expense .					
2 U.S. deferred income tax expense .					
3 Non-U.S. current income tax expense (other than foreign withholding taxes)					
4 Non-U.S. deferred income tax expense					
5 Non-U.S. withholding taxes					
6 Compensation with section 162(m) limitation					
7 Salaries and other base compensation					
8 Stock option expense					
9 Other equity-based compensation .					
10 Meals and entertainment					
11 Fines and penalties					
12 Judgments, damages, awards, and similar costs					

Name of corporation

Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement (optional)	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return (optional)
13 Pension and profit-sharing					
14 Other post-retirement benefits					
15 Deferred compensation					
16 Charitable contributions					
17 Domestic production activities deduction					
18 Current year acquisition or reorganization investment banking fees, legal and accounting fees					
19 Current year acquisition/reorganization other costs,					
20 Amortization/impairment of goodwill					
21 Amortization of acquisition, reorganization, and start-up costs					
22 Other amortization and impairment write-offs					
23 Depreciation					
24 Bad debt expense					
25 Purchase versus lease (for purchasers and/or lessees)					
26a Interest expense per books					
b Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23)					
c Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d)			()		
d U.S. source substitute interest payments					
e Interest equivalents (e.g., guarantee fees) not included on line 26d					
27 U.S. source substitute dividend payments					
28 Fee and commission expense					
29 Rental expense					
30 Royalty expense					
31 Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 21)					
32 Other expense/deduction items with differences (attach schedule)					
33 Total expense/deduction items. Combine lines 1 through 32. Enter here and on Part II, line 26					

**SCHEDULE H
(Form 1120-F)**

Department of the Treasury
Internal Revenue Service

**Deductions Allocated To Effectively Connected
Income Under Regulations Section 1.861-8**

▶ Attach to Form 1120-F.
▶ See separate instructions.

OMB No. 1545-0126

2007

Name of corporation
RMN Finance, LTD

Employer identification number
11 0000600

Part I Deductions Directly Allocated and Apportioned to ECI and Non-ECI

Note. Enter all amounts in Part I in only U.S. dollars or in only functional currency. If U.S. dollars, check box ☒. Otherwise, specify currency ▶

1	Total expenses on the books of the home office	1	1,000,000	
2	Adjustments for U.S. tax principles (attach schedule - see instructions)	2		
3	Total adjusted deductions on the books of the home office. Combine lines 1 and 2	3		1,000,000
4	Interest expense (included in line 3)	4		
5	Bad debt expense (included in line 3)	5		
6	Total of interest expense and bad debt expense. Add lines 4 and 5	6		
7	General and administrative deductions included in line 3. Subtract line 6 from line 3	7		
8	Deductions directly allocable to non-effectively connected income from subsidiaries	8		
9	Deductions directly allocable to other non-effectively connected income booked in the home country	9		
10	Deductions directly allocable to other non-effectively connected income booked in other countries (including the United States)	10		
11	Add lines 8 through 10	11		
12	Remaining deductions on the books of the home office allocable under Regulations section 1.861-8. Subtract line 11 from line 7	12		
13	Less: Deductions directly allocated to effectively connected income	13		
14	Remaining deductions on the books of the home office indirectly allocable under Regulations section 1.861-8. Subtract line 13 from line 12	14		

Part II Home Office Deductions Indirectly Allocated and Apportioned to ECI and Non-ECI

Note. Enter the amounts in Part II, lines 16 through 21, in U.S. dollars.

15	Average exchange rate used to convert allocable deductions to U.S. dollars (see instructions)	15	
16	Deductions indirectly allocable under Regulations section 1.861-8. Enter the amount from line 14 in U.S. dollars. If line 14 is stated in functional currency, multiply line 14 by line 15	16	
17	Indirect allocation and apportionment of line 16 amount to ECI (attach computation)	17	
18	Deductions directly allocated to ECI from line 13, in U.S. dollars. If stated in foreign currency, multiply line 13 by line 15	18	
19	Total home office deductions allocated to effectively connected income. Add lines 17 and 18	19	
20	Total deductions from other non-U.S. locations allocated and apportioned to effectively connected income	20	
21	Total deductions allocated and apportioned to effectively connected income. Add lines 19 and 20 and enter the amount here and on Form 1120F, section II, line 26	21	

Part III Indirect Allocation and Apportionment Methods and Financial Records

Note. Enter the amounts in Part III, lines 22a, 22b, 23a, 23b, and 25 (if applicable), in U.S. dollars.

• If one or more methods used are different than in prior year, check box ☐

• If any amount on line 21 is recorded as an interbranch amount on books and records used to prepare Form 1120F, Schedule L, include on Part IV, line 36 and check box ☐

22	Gross Income Ratio:		
a	Effectively connected gross income	22a	
b	Worldwide gross income	22b	
c	Divide line 22a by line 22b	22c	%
23	Gross Asset Ratio:		
a	Average U.S. assets from Schedule I, line 5, column (d)	23a	
b	Worldwide assets (if applicable, from Schedule I, line 6b)	23b	
c	Divide line 23a by line 23b	23c	%
24	Number of Personnel:		
a	Personnel of U.S. trade or business within the United States	24a	
b	Worldwide personnel of foreign corporation	24b	
c	Divide line 24a by line 24b	24c	%
25	Other ratio based methods (attach schedule)		
26	Other methods (e.g., time spent analysis) (attach schedule)		

SCHEDULE I
(Form 1120-F)

Department of the Treasury
Internal Revenue Service

Interest Expense Allocation Under Regulations
Section 1.882-5

▶ Attach to Form 1120-F.
▶ See separate instructions.

OMB No. 1545-0126

2007

Name of corporation

RMN

Employer identification number

11

0000600

A. Check here if the corporation is a foreign bank as defined in Temporary Regulations section 1.882-5T(c)(4) ☐

B. This Schedule I is being completed with respect to (check one):

☒ Adjusted U.S. booked liabilities method under Regs. sec. 1.882-5(d). Complete lines 1 through 15 and 21 through 25.

☐ Separate currency pools method under Regs. sec. 1.882-5(e). Complete lines 1 through 9 and 16a through 25.

Step 1 Average U.S. Assets for the Tax Year: Regulations Section 1.882-5(b)

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Set(s) of Books Other than those Described in Columns (a) and (b)	(d) Totals. Add columns (a) through (c)
1 Specify the method used to determine the value of the corporation's U.S. assets on lines 2 through 5 below (check one):				
<input type="checkbox"/> Adjusted basis method: Regs. sec. 1.882-5(b)(2)(i)				
<input checked="" type="checkbox"/> Fair market value method: Temp. Regs. sec. 1.882-5T(b)(2)(ii)				
2 Total assets per books	33,000,000			
3a Total interbranch assets	1,000,000			
b Total non-ECI assets under section 864(c)(4)(D)	1,000,000			
c Total other non-ECI assets				
d Adjustments for amounts from partnerships and certain disregarded entities included on line 2, column (a)				
e Adjustments for assets that give rise to direct interest expense allocations under Regs. sec. 1.882-5(a)(1)(ii)				
f Other adjustments to average assets included in line 2 (e.g., mark-to-market differences)				
4 Combine lines 3a through 3f	2,000,000			
5 Total value of U.S. assets for the tax year	31,000,000	13,000,000		44,000,000
Column (a): Subtract line 4 from line 2.				
Column (b): Enter total from Schedule P, line 19.				
Column (c): See instructions for amount to enter.				

Step 2 U.S.-Connected Liabilities for the Tax Year: Regulations Section 1.882-5(c)

6 Specify the method used to determine the amounts in Part II (check one):

☐ Actual ratio under Regs. sec. 1.882-5(c)(2). Complete lines 6a through 6c below.

☐ Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). Complete line 6d below.

a Average worldwide liabilities		
b Average worldwide assets		
c Divide line 6a by line 6b	%	
d Fixed ratio under Temp. Regs. sec. 1.882-5T(c)(4). If the corporation is a foreign bank as defined in Temp. Regs. sec. 1.882-5T(c)(4), enter 95% on line 6d. If the corporation is not a foreign bank, enter 50% on line 6d	%	
e Enter the ratio from line 6c or 6d, as applicable	%	
7a U.S.-connected liabilities before Regs. sec. 1.884-1(e)(3) election(s). Multiply line 5, column (d) by line 6e		
b Total amount of U.S. liability reduction under Regs. sec. 1.884-1(e)(3) election(s)		
c U.S.-Connected Liabilities. Subtract line 7b from line 7a		

Step 3 Interest Expense Paid or Accrued on Average U.S. Booked Liabilities: Regulations Section 1.882-5(d)

	(a) Set(s) of Books that Give Rise to U.S. Booked Liabilities (see inst.)	(b) Partnership Interests	(c) Totals. Add columns (a) and (b)
8 Total average amount of U.S. booked liabilities as defined in Regs. sec. 1.882-5(d)(2) (see instructions)			
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the total from Schedule P, line 17.			
9 Total interest paid or accrued during the tax year on line 8 amount			
Column (a): Do not include amounts that give rise to directly allocable interest under Regs. sec. 1.882-5(a)(1)(ii) or from partnerships includible in column (b).			
Column (b): Enter the total from Schedule P, line 14c			

SCHEDULE P
(Form 1120-F)

Department of the Treasury
Internal Revenue Service

List of Foreign Partner Interests in Partnerships

- ▶ Attach to Form 1120-F.
▶ See separate instructions.

OMB No. 1545-0126

2007

Name of corporation (foreign partner)

RMN Incorporated, LTD

Employer identification number

11 : 0000600

Part I—List of Foreign Partner Interests in Partnerships

Name	Address	EIN
A ABC Financial Services	200 Sycamore Street, Sydney, Australia 3000	11-0000900
B DEF Financial Services	123 Sea Street, Sydney, Australia 3000	11-0000901
C GHI Financial Services	4000 London Street, Sydney, Australia 3000	11-0000902
D		
E		

Note: If corporation has more than 5 partnership interests, continue on separate page. See instructions.

Part II—Foreign Partner Income and Expenses: Reconciliation to Schedule K-1 (Form 1065)

Schedules K-1

	A	B	C	D	E	Total
1 Total income reported on lines 1 through 3, Schedule K-1	3,000,000	3,000,000	3,000,000			9,000,000
2 Gross income included on lines 1 through 3, Schedule K-1						
3 Gross effectively connected income on lines 1 through 3, Schedule K-1						
4 Other non-interest expense included on lines 1 through 3, Schedule K-1						
5 Non-interest expenses on lines 1 through 3, Schedule K-1, allocated to gross ECI						
6 Other gross income reported on Schedule K-1						
7 Other gross ECI reported on Schedule K-1						
8 Other non-interest expenses reported on Schedule K-1						
9 Other non-interest expenses reported on Schedule K-1 allocated to ECI						
10 Total gross income. Add lines 2 and 6						
11 Total gross effectively connected income. Add lines 3 and 7						
12 Interest expense included on lines 1 through 3, Schedule K-1						
13 Other interest expense reported on Schedule K-1, lines 13 and 18						
14a Total interest expense. Add lines 12 and 13						
b Interest expense directly allocable under Reg. 1.882-5(a)(1)(ii)(B). (Note: Include the line 14b total on Schedule I, line 22.)						
c Subtract line 14b from line 14a. (Note: Enter the line 14c total on Schedule I, line 9, column (b).)						

General Business Credit

OMB No. 1545-0895

2007

Attachment
Sequence No. **22**

- ▶ See separate instructions.
- ▶ Attach to your tax return.

Name(s) shown on return

RMN Finance, LTD

Identifying number

11-0000600

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a Investment credit (attach Form 3468)	1a		
b Welfare-to-work credit (Form 8861)	1b		
c Credit for increasing research activities (Form 6765)	1c	3,000,000	00
d Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: -)	1d		
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e		
f Renewable electricity production credit (Form 8835, Section A only)	1f		
g Indian employment credit (Form 8845)	1g		
h Orphan drug credit (Form 8820)	1h		
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -)	1i		
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j		
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -)	1k		
l Qualified railroad track maintenance credit (Form 8900)	1l		
m Biodiesel and renewable diesel fuels credit (attach Form 8864)	1m		
n Low sulfur diesel fuel production credit (Form 8896)	1n		
o Distilled spirits credit (Form 8906)	1o		
p Nonconventional source fuel credit (Form 8907)	1p		
q Energy efficient home credit (Form 8908)	1q		
r Energy efficient appliance credit (Form 8909)	1r		
s Alternative motor vehicle credit (Form 8910)	1s		
t Alternative fuel vehicle refueling property credit (Form 8911)	1t		
u Hurricane Katrina housing credit (only from S corporations, partnerships, estates, and cooperatives)	1u		
v Mine rescue team training credit (Form 8923)	1v		
w Credit for contributions to selected community development corporations (Form 8847)	1w		
x General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1x		
2 Add lines 1a through 1x	2		
3 Passive activity credits included on line 2 (see instructions)	3		
4 Subtract line 3 from line 2	4		
5 Passive activity credits allowed for 2007 (see instructions)	5		
6 Carryforward of general business credit to 2007. See instructions for the schedule to attach	6		
7 Carryback of general business credit from 2008 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8		

Part II Allowable Credit

9	Regular tax before credits:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 			9
10	Alternative minimum tax:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 			10
11	Add lines 9 and 10			11
12a	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	12a		
b	Foreign tax credit	12b		
c	Credits from Forms 5735 and 8834	12c		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e		
f	Add lines 12a through 12e			12f
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18			13
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax:			
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 	16		
17	Enter the greater of line 15 or line 16			17
18	Subtract line 17 from line 13. If zero or less, enter -0-			18
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18. Individuals, estates, and trusts: See the instructions for line 19 if claiming the research credit. C corporations: See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:			
	<ul style="list-style-type: none"> Individuals. Form 1040, line 55 or Form 1040NR, line 50 Corporations. Form 1120, Schedule J, line 5c Estates and trusts. Form 1041, Schedule G, line 2c 			19

Form

6765**Credit for Increasing Research Activities**

OMB No. 1545-0619

2007Attachment
Sequence No. **81**Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return

RMN Finance, LTD

Identifying number

11-0000600**Section A—Regular Credit.** Skip this section and go to Section B or C if you are electing or previously elected (and are not revoking) the alternative incremental credit or the alternative simplified credit, respectively.

1	Certain amounts paid or incurred to energy consortia (see instructions)	1	3,000,000	00
2	Basic research payments to qualified organizations (see instructions)	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-	4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers (see instructions)	7		
8	Enter the applicable percentage of contract research expenses (see instructions)	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10		%
11	Enter average annual gross receipts (see instructions)	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (.50)	14		
15	Enter the smaller of line 13 or line 14	15		
16	Add lines 1, 4, and 15	16		
17	Are you electing the reduced credit under Section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	17		

Section B—Alternative Incremental Credit. Skip this section if you are completing Section A or C.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18		
19	Basic research payments to qualified organizations (see the line 2 instructions)	19		
20	Qualified organization base period amount (see the line 3 instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21		
22	Add lines 18 and 21	22		
23	Multiply line 22 by 20% (.20)	23		
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		
25	Cost of supplies	25		
26	Rental or lease costs of computers (see the line 7 instructions)	26		
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27		
28	Total qualified research expenses. Add lines 24 through 27	28		
29	Enter average annual gross receipts (see the line 11 instructions)	29		
30	Multiply line 29 by 1% (.01)	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 29 by 1.5% (.015)	32		
33	Subtract line 32 from line 28. If zero or less, enter -0-	33		
34	Subtract line 33 from line 31	34		
35	Multiply line 29 by 2% (.02)	35		
36	Subtract line 35 from line 28. If zero or less, enter -0-	36		
37	Subtract line 36 from line 33	37		

For Paperwork Reduction Act Notice, see instructions.

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Form **6765** (2007)

Section B—Alternative Incremental Credit *(continued)*

38	Multiply line 34 by 3% (.03)	38		
39	Multiply line 37 by 4% (.04)	39		
40	Multiply line 36 by 5% (.05)	40		
41	Add lines 23, 38, 39, and 40	41		
42	Are you electing the reduced credit under Section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 41 by 65% (.65). If "No," enter the amount from line 41 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	42		

Section C—Alternative Simplified Credit. Skip this section if you are completing Section A or B.

43	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	43		
44	Basic research payments to qualified organizations (see the line 2 instructions)	44		
45	Qualified organization base period amount (see the line 3 instructions)	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Add lines 43 and 46	47		
48	Multiply line 47 by 20% (.20)	48		
49	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49		
50	Cost of supplies	50		
51	Rental or lease costs of computers (see the line 7 instructions)	51		
52	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	52		
53	Total qualified research expenses. Add lines 49 through 52	53		
54	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 55 and 56	54		
55	Divide line 54 by 6.0	55		
56	Subtract line 55 from line 53. If zero or less, enter -0-	56		
57	Multiply line 56 by 12% (.12). If you skipped lines 55 and 56, multiply line 53 by 6% (.06)	57		
58	Add lines 48 and 57	58		
59	Are you electing the reduced credit under Section 280C? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 58 by 65% (.65). If "No," enter the amount from line 58 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	59		

Section D—Summary

60	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	60		
61	Add line 17, line 42, or line 59 (whichever applies) to line 60. Estates and trusts go to line 62; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	61		
62	Amount allocated to beneficiaries of the estate or trust (see instructions)	62		
63	Estates and trusts: subtract line 62 from line 61. Report the credit on line 1c of Form 3800	63		

**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**
(Under Sections 6038A and 6038C of the Internal Revenue Code)

For tax year of the reporting corporation beginning _____, _____ and ending _____, _____

Note. Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0805

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation RMN Incorporated, LTD		1b Employer identification number 11 0000600	
Number, street, and room or suite no. (if a P.O. box, see instructions) 1234 Main Street		1c Total assets \$ 45,000,000	
City or town, state, and ZIP code (If a foreign address, see instructions.) Sydney, Australia 3000			
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 2,000,000	1g Total number of Forms 5472 filed for the tax year 1	1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 2,000,000	
1i Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	1j Country of incorporation Australia	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident Australia	1l Principal country(ies) where business is conducted Australia

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of **(a)** the total voting power of all classes of the stock of the reporting corporation entitled to vote, or **(b)** the total value of all classes of stock of the reporting corporation ☒

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder RLO Finance Group, 6 Rue de la Taxes, Paris, France 01234		1b U.S. identifying number, if any None	
1c Principal country(ies) where business is conducted France	1d Country of citizenship, organization, or incorporation France	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident France	
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any	
1c Principal business activity ▶		1d Principal business activity code ▶	
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident	

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** *Part IV must be completed if the "foreign person" box is checked in the heading for Part III.*If estimates are used, check here ☐

1	Sales of stock in trade (inventory)	1	500,000
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance b Ending balance or monthly average	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	500,000
12	Purchases of stock in trade (inventory)	12	500,000
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance b Ending balance or monthly average	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	500,000

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "No," do not complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.	
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes <input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**New filing address.** The IRS has changed the filing address for duplicate Forms 5472. See *When and Where To File* on page 3.**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

Definitions**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

25% foreign owned. A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of *25% foreign shareholder* above.**Reportable transaction.** A reportable transaction is:

- Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year **or**
- Any transaction or group of transactions listed in Part IV, if:
 1. Any part of the consideration paid or received was not monetary consideration **or**
 2. If less than full consideration was paid or received.

NOTE:

The Form 8453-I is a signature document that must be submitted as a Portable Document Format (PDF) file. Please copy the Form 8453-I attached and save it as a PDF file and attach to your return (follow software developer's instructions on where to attach).

Form **8453-I**Department of the Treasury
Internal Revenue Service**Foreign Corporation Income Tax
Declaration for an IRS e-file Return**File electronically with the corporation's tax return. Do not file paper copies.
For calendar year 2007, or tax year beginning **Jan 01**, 2007, ending **Dec 31**, 20 **07**

OMB No. 1545-0126

2007

Name of corporation

RMN Incorporated, LTD

Employer identification number

11 : 0000600**Part I Tax Return Information** (Whole dollars only)

1	Total income (Form 1120-F, Section II, line 11)	1	5,000
2	Taxable income less net operating loss and/or special deductions (Form 1120-F, Section II, line 31)	2	1,000,000
3	Total tax (Form 1120-F, Schedule J, line 9)	3	480,000
4	Amount owed (Form 1120-F, line 7)	4	
5	Overpayment (Form 1120-F, line 8)	5	1,480,000

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a** ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2007 federal income tax return.
- b** ☐ I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
- c** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2006 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here


Date

1/28/07

Chief Financial Officer

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN		
			Phone no.	()	

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code		EIN	
			Phone no.	()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 49728F

Form **8453-I** (2007)

MeF Form 1120-F TEST SCENARIO 2

RETURN HEADER INFORMATION

Header Information	Test Scenario 1 Input
[Return, ReturnHeader, DisasterRelief]	Yes/No Selection – Select “NO”
[Return, ReturnHeader, ISPNumber]	Use “ABCDEF”
[Return, ReturnHeader, SoftwareVersion]	Use “12345678”
[Return, ReturnHeader, MultipleSoftwarePackagesUsed]	Yes/No Selection – Select “NO”
[Return, ReturnHeader, Originator, EFIN]	Use “123456”
[Return, ReturnHeader, Originator, Type]	“Large Taxpayer”
[Return, ReturnHeader, Originator, PractitionerPIN, EFIN]	Use “98765”
[Return, ReturnHeader, Originator, PractitionerPIN, PIN]	Use “45678”
[Return, ReturnHeader, PINEnteredBy]	J. Taxpayer
[Return, ReturnHeader, SignatureOption]	8453-I (included as PDF)
[Return, ReturnHeader, Filer, NameControl]	BANC (for Banco de Gaillo)
[Country Code]	BR (Brazil)
[Officer, Name]	John Taxpayer
Officer, Title]	Director, Finance Office
[Return, ReturnHeader, Officer, TaxpayerPIN]	12345
[Return, ReturnHeader, Officer, Phone]	000-987-6543
[Return, ReturnHeader, Officer, EmailAddress]	john.taxpayer@bancodegaillo.com
[Return, ReturnHeader, Officer, DateSigned]	2/10/2008
[Return, ReturnHeader, Officer, AuthorizeThirdParty]	Yes/No Selection – Select “YES”
[Return, ReturnHeader, Preparer, Name]	Bill Taxguy
[Return, ReturnHeader, Preparer, SSN] or PTIN	000-22-000
[Return, ReturnHeader, Preparer, Phone]	000-123-9999
[Return, ReturnHeader, Preparer, EmailAddress]	billtaxguy@internationaltaxsvc.com
[Return, ReturnHeader, Preparer, DatePrepared]	2/10/2008
[Return, ReturnHeader, Preparer, SelfEmployed]	Yes/No Selection – Select “NO”

PAYMENT VOUCHER INFORMATION (PAYMENT TO BE AUTOMATICALLY WITHDRAWN FROM TAXPAYER’S BANK ACCOUNT)

VOUCHER INFORMATION	AMOUNTS
Refund Amount	\$7,013,000
Bank Account Number	2223334567
Account Type	1 (Checking)
Bank Routing #	011244881
Payment Date	02/28/2008

MeF 1120-F TEST SCENARIO 2

Form 1120-F
Department of the Treasury
Internal Revenue Service (77)

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2007, or tax year beginning, 2007, and ending, 20

▶ See separate instructions.

OMB No. 1545-0126

2007

Use IRS label. Otherwise, print or type.	Name Banco de Gaillo	Employer identification number 11 0000700	
	Number, street, and room or suite no. (see instructions) 346 West Park Avenue, Suite 1100	Check box(es) if: <input type="checkbox"/> Name or address change <input type="checkbox"/> Final return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return	
	City or town, state and ZIP code, or country (see instructions) New York, New York 10022		

A Country of incorporation Brazil	H Did the corporation's method of accounting change from the preceding tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.
B Foreign country under whose laws the income reported on this return is also subject to tax Brazil	I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.
C Date incorporated 3/15/1949	J Did the corporation file a U.S. income tax return for the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
D (1) Location of corporation's primary books and records (city, province or state, and country) New York, New York, USA (2) Principal location of worldwide business United States (3) If the corporation maintains an office or place of business in the United States, check here <input type="checkbox"/>	K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent Financial Consolidator (2) Name ABC International Finances (3) Address 123 West New York Street, Suite 10 New York, New York 10022	L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name of the foreign country:
F See page 22 of the instructions and enter the corporation's principal: (1) Business activity code number ▶ 522110 (2) Business activity ▶ Commercial Banking (3) Product or service ▶ Banking Services & Investments	M Did the corporation have any transactions with related parties? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ 2 Note: Additional information is required on page 2.
G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2	1	30,000,000	00		
2 Tax from Section II, Schedule J, line 9, page 4	2	13,000	00		
3 Tax from Section III (add lines 6 and 10 on page 5)	3				
4 Total tax. Add lines 1 through 3	4	30,013,000	00		
5a 2006 overpayment credited to 2007	5a	100,000			
b 2007 estimated tax payments	5b	700,000			
c Less 2007 refund applied for or Form 4466	5c				
d Combine lines 5a through 5c	5d	800,000	00		
e Tax deposited with Form 7004	5e	400,000	00		
f Credit for tax paid on undistributed capital gains (attach Form 2439)	5f				
g Credit for federal tax on fuels (attach Form 4136). See instructions	5g				
h U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5h	11,000,000	00		
i Total payments. Add lines 5d through 5h	5i	23,000,000	00		
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	6				
7 Amount owed. If line 5i is smaller than the total of lines 4 and 6, enter amount owed	7	7,013,000	00		
8 Overpayment. If line 5i is larger than the total of lines 4 and 6, enter amount overpaid	8				
9 Enter portion of line 8 you want Credited to 2008 estimated tax ▶ Refunded ▶	9				

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of officer Director, Finance Office	Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?
☒ Yes ☐ No

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶ AAA Tax Service 1111 Smith Street, New York, NY 10022	EIN 11 0000900	Phone no. (212) 123-4567	

Additional Information (continued from page 1)

- N** Is the corporation a controlled foreign corporation? (See section 957(a) for definition.) ☐ Yes ☒ No
- O** Is the corporation a personal service corporation? (See instructions for definition.) ☐ Yes ☒ No
- P** Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$.....
- Q** At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) ☒ Yes ☐ No
If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before net operating loss (NOL) and special deductions of such U.S. corporation for the tax year ending with or within your tax year.
- R** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☒
- S** Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$..... **80,000,000.00**
- T** Is the corporation a subsidiary in a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the parent corporation's:
(1) EIN ▶
(2) Name ▶

- U** At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) ☐ Yes ☒ No
If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item T.)
Enter percentage owned ▶
- V** Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? ☐ Yes ☒ No
If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions.
Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).
- W** During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? ☐ Yes ☒ No
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.
- X** During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? ☐ Yes ☒ No
If "Yes," see instructions for required attachment.
- Y** (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? ☐ Yes ☒ No
(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions) ☐ Yes ☒ No
- Z** (1) Is the corporation a dealer under section 475? ☐ Yes ☒ No
(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity? ☒ Yes ☐ No

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item V above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest		30%	5,000,000	
2 Dividends		30%	5,000,000	
3 Rents		30%		
4 Royalties		30%	5,000,000	
5 Annuities		30%	5,000,000	
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)		30%	5,000,000	
7 Gains from sale or exchange of patents, copyrights, etc.		30%	5,000,000	
8 Fiduciary distributions (attach supporting schedule)		30%		
9 Gross transportation income		4		
10 Other fixed or determinable annual or periodic gains, profits, and income		30%		
11 Total. Enter here and on line 1, page 1			30,000,000	
12 Total. Enter here and include on line 5h, page 1				

- 13** Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☒ No
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(see instructions)**Important:** Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal	1c		
	2 Cost of goods sold (Schedule A, line 8)					2		
	3 Gross profit (subtract line 2 from line 1c)					3		
	4 Dividends (Schedule C, line 14)					4		
	5 Interest					5	20,000,000	00
	6 Gross rents					6		
	7 Gross royalties					7		
	8 Capital gain net income (attach Schedule D (Form 1120))					8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9		
	10 Other income (see instructions—attach schedule)					10	150,000	00
	11 Total income. Add lines 3 through 10					11	20,150,000	00
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12		
	13 Salaries and wages (less employment credits)					13	1,500,000	00
	14 Repairs and maintenance					14	50,000	00
	15 Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)					15		
	16 Rents					16	500,000	00
	17 Taxes and licenses					17	150,000	00
	18 Interest expense from Schedule I, line 25					18	15,000,000	00
	19 Charitable contributions					19		
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	125,000	00
	21 Depletion					21		
	22 Advertising					22		
	23 Pension, profit-sharing, etc., plans					23	150,000	00
	24 Employee benefit programs					24	250,000	00
	25 Domestic production activities deduction (attach Form 8903)					25		
	26 Deductions allocated and apportioned to ECI from Schedule H, line 21 (see instructions)					26		
	27 Other deductions (attach schedule)					27	1,500,000	00
	28 Total deductions. Add lines 12 through 27					28	15,000,000	00
	29 Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)					29	5,150,000	00
	30 Less: a Net operating loss deduction (see instructions)		30a	65,000,000	00			
	b Special deductions (Schedule C, line 15)		30b					
c Add lines 30a and 30b		30c	65,000,000	00				
31 Taxable income or (loss). Subtract line 30c from line 29		31	(59,850,000)	00				

Schedule A Cost of Goods Sold (see instructions)

1 Inventory at beginning of year	1		
2 Purchases	2		
3 Cost of labor	3		
4 Additional section 263A costs (attach schedule)	4		
5 Other costs (attach schedule)	5		
6 Add lines 1 through 5	6		
7 Inventory at end of year	7		
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above	8		

9a Check all methods used for valuing closing inventory:

- (1) ☐ Cost as described in Regulations section 1.471-3
- (2) ☐ Lower of cost or market as described in Regulations section 1.471-4
- (3) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐**d** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** **e** If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States
(continued)**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation.			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			

Schedule E Compensation of Officers (See instructions for Section II, line 12.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1a Available upon request		%	%	%	
b		%	%	%	
c		%	%	%	
d		%	%	%	
e		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on this return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2 Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3 Alternative minimum tax (attach Form 4626)		3	
4 Add lines 2 and 3		4	
5a Foreign tax credit (attach Form 1118)	5a		
b General business credit. Check applicable box(es): <input type="checkbox"/> Form 3800 <input checked="" type="checkbox"/> Form (specify): 6765	5b	13,000	00
c Credit for prior year minimum tax (attach Form 8827)	5c		
d Bond credits from: <input type="checkbox"/> Form 8860 <input type="checkbox"/> Form 8912	5d		
6 Total credits. Add lines 5a through 5d	6	13,000	00
7 Subtract line 6 from line 4	7	13,000	00
8 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)	8		
9 Total tax. Add lines 7 and 8. Enter here and on line 2, page 1	9	13,000	00

SECTION III—Branch Profits Tax and Tax on Excess Interest**Part I—Branch Profits Tax** (see instructions)

1	Enter the amount from Section II, line 29	1	5,150,000	00
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	(5,150)	00
3	Effectively connected earnings and profits. Combine line 1 and line 2	3	0	00
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	200,000,000	00
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	400,000,000	00
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b.	4d	200,000,000	00
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	200,000,000	00
6	Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item V on page 2	6	60,000,000	00

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I)

7a	Enter the interest from Section II, line 18	7a	15,000,000	00
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e, if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number).	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23).	7c	15,000,000	00
8	Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. (See instructions for definition.) If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	10,000,000	00
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	5,000,000	00
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See instructions.)	9b	2,000,000	00
c	Subtract line 9b from line 9a	9c	3,000,000	00
10	Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item V on page 2	10	900,000	00

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		✓
b The tax-free liquidation or reorganization of a foreign corporation?		✓
c The tax-free incorporation of a U.S. trade or business?		✓
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

Note: Check if completing on ☐ U.S. basis or a ☐ Worldwide basis.

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				300,000,000
2a Trade notes and accounts receivable	800,000		200,000,000	
b Less allowance for bad debts	()	1,000,000	()	600,000
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*		400,000,000		300,000,000
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*		600,000		700,000
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust				
15 Other non-current interbranch assets*		600,000		800,000
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets		4,013,000,000		3,002,100,000
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*		1,200,000,000		1,000,000,000
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*		100,000,000		90,000,000
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*		20,000,000		30,000,000
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity		4,013,000,000		3,002,100,000

*Attach schedule—See instructions.

Welfare-to-Work Credit

OMB No. 1545-1569

▶ Attach to your tax return.

Attachment
Sequence No. **107**

Name(s) shown on return

Identifying number

Banco de Gaillo

11-0000700

1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before the date in the instructions, and are certified as long-term family assistance recipients.			
a	Qualified first-year wages \$ _____ × 35% (.35)	1a	
b	Qualified second-year wages \$ 10,000 × 50% (.50)	1b	5,000 00
2 Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages		2	
3 Welfare-to-work credit from partnerships, S corporations, cooperatives, estates, and trusts .		3	
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)		4	
5 Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)		5	
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1c of the 2006 Form 3800)		6	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New



The Tax Relief and Health Care Act of 2006 extended the welfare-to-work credit to cover employees who begin work for the employer before January 1, 2008. However, after December 31, 2006, the welfare-to-work credit will be unified with the work opportunity credit. Because of these changes, this form should not be used to calculate a credit for any employee hired after December 31, 2006. For 2007 and later, section 51 has been amended, and section 51A has been repealed. To calculate a credit for any employee hired after December 31, 2006, use Form 5884, Work Opportunity Credit. For more information on these changes, see Publication 553, Highlights of 2006 Tax Changes.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1c of Form 3800.

The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 8861 to claim the welfare-to-work credit for wages you paid to or incurred for long-term family assistance recipients during the tax year. The credit is 35% of qualified first-year wages and 50% of qualified second-year wages paid or incurred during the tax year.

You can claim or elect not to claim the welfare-to-work credit any time within 3 years from the due date of your return on either your original return or on an amended return.

How To Claim the Credit

To claim the welfare-to-work credit, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a long-term family assistance recipient. You must receive the certification by the day the individual begins work, or you must complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 21st calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid after the date you receive the notice of revocation do not qualify for the credit.

Long-term family assistance recipient. An employee may be certified as a long-term family assistance recipient if the employee is a member of a family that:

- Received assistance payments from Temporary Assistance for Needy Families (TANF) for at least 18 consecutive months ending on the hiring date,
- Received assistance payments from TANF for any 18 months (whether or not consecutive) beginning after August 5, 1997, and the employee is hired not more than 2 years after the end of the earliest 18-month period, or
- After August 5, 1997, stopped being eligible for assistance payments from TANF because federal or state law limits the maximum period such assistance is payable, and the employee is hired not more than 2 years after the date the eligibility for such assistance ended.

Member of controlled group or business under common control. For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)) and all members of a group of businesses under common control (as defined in section 52(b)), are treated as a single taxpayer. As a member, compute your credit based on your proportionate share of qualified wages giving rise to the

Credit for Small Employer Pension Plan Startup Costs

OMB No. 1545-1810

Attachment
Sequence No. **130**

► Attach to your tax return.

Name(s) shown on return

Banco de Gaillo

Identifying number

11-0000700

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1			
2	Enter one-half of line 1	2			
3	Credit for small employer pension plan startup costs from partnerships and S corporations	3			
4	Add lines 2 and 3	4			
5	Enter the smaller of line 4 or \$500 . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800)	5		500	00

General Instructions

Section references are to the Internal Revenue Code.

What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1m of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to \$500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least \$5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: (a) establishing or administering an eligible employer plan; or (b) the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 5 hr., 58 min.

Learning about the law or the form 53 min.

Preparing and sending the form to the IRS 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**
(Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0805

For tax year of the reporting corporation beginning _____, _____ and ending _____, _____

Note. Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation Banco de Gaillo		1b Employer identification number 11 : 0000700	
Number, street, and room or suite no. (if a P.O. box, see instructions) 346 West Park Avenue, Suite 1100		1c Total assets \$ 3,002,100,000	
City or town, state, and ZIP code (If a foreign address, see instructions.) New York, New York 10022			
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 5,000,000	1g Total number of Forms 5472 filed for the tax year 2	1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 10,000,000	
1i Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	1j Country of incorporation Brz	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident Brazil	1l Principal country(ies) where business is conducted Brazil

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ☒

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder Banco de Rio, 1300 Rio Street, Rio de Janiero, Brazil		1b U.S. identifying number, if any None	
1c Principal country(ies) where business is conducted Brazil	1d Country of citizenship, organization, or incorporation Brazil	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident Brazil	
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)

Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?
All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any	
1c Principal business activity ▶		1d Principal business activity code ▶	
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident	

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** *Part IV must be completed if the "foreign person" box is checked in the heading for Part III.*If estimates are used, check here ☐

1	Sales of stock in trade (inventory)	1	1,000,000
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	1,000,000
12	Purchases of stock in trade (inventory)	12	2,000,000
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	2,000,000

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "No," do not complete b and c below.			
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**New filing address.** The IRS has changed the filing address for duplicate Forms 5472. See *When and Where To File* on page 3.**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

Definitions**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

25% foreign owned. A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

Related party. A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of 25% foreign shareholder above.

Reportable transaction. A reportable transaction is:

- Any type of transaction listed in Part IV (e.g., sales, rents, etc.) for which monetary consideration (including U.S. and foreign currency) was the sole consideration paid or received during the reporting corporation's tax year **or**
- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**
2. If less than full consideration was paid or received.

**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**
(Under Sections 6038A and 6038C of the Internal Revenue Code)

OMB No. 1545-0805

For tax year of the reporting corporation beginning and ending

Note. Enter all information in English and money items in U.S. dollars.**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation Banco de Gaillo		1b Employer identification number 11 0000700	
Number, street, and room or suite no. (if a P.O. box, see instructions) 346 West Park Avenue, Suite 1100		1c Total assets \$ 3,002,100,000	
City or town, state, and ZIP code (If a foreign address, see instructions.) New York, New York 10022			
1d Principal business activity ▶		1e Principal business activity code ▶	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 \$ 15,000,000	1g Total number of Forms 5472 filed for the tax year 2	1h Total value of gross payments made or received (see instructions) reported on all Forms 5472 \$ 30,000,000	
1i Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	1j Country of incorporation Brazil	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident Brazil	1l Principal country(ies) where business is conducted Brazil
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation <input checked="" type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder Banco de Amazon, 34 Teno Street, Caracas, Venezuela 32222		1b U.S. identifying number, if any None	
1c Principal country(ies) where business is conducted Brazil	1d Country of citizenship, organization, or incorporation Brazil	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident Brazil	
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)Check applicable box: Is the related party a ☐ foreign person or ☐ U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party		1b U.S. identifying number, if any	
1c Principal business activity ▶		1d Principal business activity code ▶	
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder			
1f Principal country(ies) where business is conducted		1g Country(ies) under whose laws the related party files an income tax return as a resident	

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)**Caution:** *Part IV must be completed if the "foreign person" box is checked in the heading for Part III.*If estimates are used, check here ☐

1	Sales of stock in trade (inventory)	1	1,000,000
2	Sales of tangible property other than stock in trade	2	
3	Rents and royalties received (for other than intangible property rights)	3	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	Total. Combine amounts on lines 1 through 10	11	1,000,000
12	Purchases of stock in trade (inventory)	12	2,000,000
13	Purchases of tangible property other than stock in trade	13	
14	Rents and royalties paid (for other than intangible property rights)	14	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	Total. Combine amounts on lines 12 through 21	22	2,000,000

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "No," do not complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.	
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes <input type="checkbox"/> No

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**New filing address.** The IRS has changed the filing address for duplicate Forms 5472. See *When and Where To File* on page 3.**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

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- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

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- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation **or**

- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of *25% foreign shareholder* above.**Reportable transaction.** A reportable transaction is:

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- Any transaction or group of transactions listed in Part IV, if:

1. Any part of the consideration paid or received was not monetary consideration **or**
2. If less than full consideration was paid or received.

NOTE:

The Form 8453-I and Explanation on Accounting Method Change need to be attached to the return as Portable Document Format (PDF) files. Please copy the attached Form 8453-I and Accounting Method Change statement, save them as a PDF file and attach to your return (follow software developer's instructions on where to attach).

**Foreign Corporation Income Tax
Declaration for an IRS e-file Return**File electronically with the corporation's tax return. Do not file paper copies.
For calendar year 2007, or tax year beginning , 2007, ending , 20

OMB No. 1545-0126

2007

Name of corporation

Banco de Gaillo

Employer identification number

11 : 0000700**Part I Tax Return Information** (Whole dollars only)

1	Total income (Form 1120-F, Section II, line 11)	1	20,150,000
2	Taxable income less net operating loss and/or special deductions (Form 1120-F, Section II, line 31)	2	(59,850,000)
3	Total tax (Form 1120-F, Schedule J, line 9)	3	13,000
4	Amount owed (Form 1120-F, line 7)	4	7,013,000
5	Overpayment (Form 1120-F, line 8)	5	

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

- 6a ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2007 federal income tax return.
- b ☐ I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
- c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2006 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign
Here

Signature of officer

Date **2/10/08****Director, Finance Office**

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()		

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 49728F

Form **8453-1** (2007)

Explanation on Accounting Method Change From Prior Year Statement

Form 1120-F Item "H"

We changed our method of accounting from cash to accrual.

